The Solicitors' Journal
and Weekly Reporter.
LONDON, JUNE 26, 1909.

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IN COMMENTING on the resolution on this subject passed by the Council of the Law Society, we hinted that we should have preferred a more detailed statement of the objections to the new duties. We have not had long to wait for such a statement. The Incorporated Law Society of Liverpool, pending the report of their special sub-committee appointed to consider the provisions of the Finance Bill so far as they relate to the taxation of real estate, have issued an excellent summary of the leading objections, which we print elsewhere. We should like this statement to be sent to every Member of Parliament, whatever may be his politics. It will also serve as a model to other important provincial law societies who it is to be hoped will take up the matter. Among the objections to the land taxation clauses of the Finance Bill which are formulated, the committee have detected a very serious blot in the Bill. Under clause 13 the duty is to be "recoverable from the owner of the land for the time being, or from the person for the time being entitled to the freehold of the minerals"; but it is obviously unfair to tax the lord of a manor as freeholder of the minerals with a view to compelling development, when he cannot develop them without the consent of the copyholder.

The Abolition of Appeal to the Court Under the Finance Bill.

THE IMPORTANT constitutional question to which we referred last week was pointedly raised by the Lord Chief Justice in his reply to the toast of "His Majesty's Judges" at the Mansion House dinner last week. He said that "time had been when the judges had stood between the Crown and the liberties of the people, and had protected the people. That was a duty which was not likely ever again to fall upon his Majesty's judges in any part of the empire, because his most gracious Majesty was among the first to recognize what were the proper relations between the Crown and the judiciary. If, however, certain things were true which they saw in the Press, it might be that the judges might be called upon in the future to protect the interests of the people against the Executive; but he hoped that the time would never come when it would be considered that the Executive Government was to be its own interpreter of Acts of Parliament.

He trusted that his Majesty's judges would always be regarded as the impartial tribunal to whom was to be given the duty of interpreting Acts of Parliament."

The Trustees' Accounts Bill.

THE DISCUSSION in the House of Commons on the Trustees' Accounts Bill, as amended by the Standing Committee, shews that the examination of the Bill by that committee was by no means complete. In point of fact, there is no necessity for the Bill at all. The duty of keeping trust accounts and of having them ready for the inspection of beneficiaries is an elementary principle of the law, and this is not a case in which there is any practical gain in enacting the law in the form of a statute, while there is much to be said against taking the regulation of such matters out of the hands of the court. The House struck out words which would have enabled the Act to be excluded by the author of a trust, but as it inserted words enabling a trustee to plead "special circumstances," the same result is attained. The express direction of the settlor, assuming it to be given, would clearly be a special circumstance. As we pointed out in first commenting on the Bill, it required trustees to preserve their vouchers for all time, and this the Standing Committee passed. Words have now been inserted limiting this to a reasonable time. The right of a beneficiary to inspect and take copies of the accounts and trust documents was also limited so as to be confined to such as relate to his own interest, and he will have to pay the trustees' expenses in the matter. Such expenses, it would seem—unless the beneficiary exercises his right vexatiously or frivolously—should fall on the trust estate. No real consideration seems to have been given to the advisability of limiting the Bill to cases where the trust is expressed in writing, and the observations on this point made in the House, as well as the general uncertainty felt as to the scope of the Bill, shew that it ought to receive fuller examination when it reaches the House of Lords. We cannot forbear expressing surprise that time should be found for pressing forward a Bill of more than doubtful utility, when such pressing measures of legal reform as the Conveyancing and Settled Land Bills are, as far as we know, shelved for the year.

Sale Out of Court in a Creditors' Administration Action.

IN A creditors' administration action, where the usual order for administration has been made, directing a sale of the real estate in the event of the personal estate proving insufficient, and also directing the purchase-money to be paid into court, what is to be done, asks a correspondent, if it is desired by the parties, for the purpose of saving expense, to sell out of court? Ord. 51, r. 19, does not seem to meet the case, because where in a creditors' administration action a creditor sues on behalf of himself and all other creditors, it is impossible to bring every person before the court; and the practice is for the judge to preface his order for a sale out of court with the statement that the judge is satisfied that all persons interested in the estate to be sold are before the court or are bound by the order. It is not the practice to serve every creditor with the judgment, so as to give him notice thereof. We understand that in a recent case Master LIONEL CLARKE declined to make an order for sale out of court in a creditors' administration action, upon the ground that all the creditors were not before the court or bound by the order. The matter came before the judge (EVE, J.), and it was pointed out to him that the master was right, but that a way out of the difficulty might be found by first proceeding under ord. 16, r. 32b, and appointing the plaintiff in the action to represent the class, in which case the judgment or order of the court or judge in the presence of the person so appointed is binding upon the class, and the class is thereby brought within ord. 51, r. 19, under the words "or are bound by the order for sale." The judge, however, declined to follow this course as raising a doubt as to the course which had hitherto been adopted in many cases, being satisfied that, in a case where advertisements for claims had been duly issued and evidence filed as to the receipt thereof, he could read such evidence and proceed as though all the persons interested were before the court.

Income Bonds and Payment Out of Capital.

IT IS a settled principle of the statute law under which companies with limited liability have been established that the paid up capital of the company shall represent originally either money or money's worth, and an issue of capital which offends this principle is *ultra vires*. Of course the phrase "money's worth" has to be taken in a wide sense, for paid up shares have, often enough, very little in money's worth to represent them. But it is at least the theory that there shall be assets of a sort to set against the issue of the shares, though the promoters may have put a very liberal estimate upon their value. The scheme appearing in the recent case of *Bury* v. *Famatima Development Corporation* (1909, 1 Ch. 754) would have suggested ways of getting rid of this principle had it passed muster in the Court of Appeal as well as with PARKER, J. The company, being in want of money, raised a sum of £50,000 by the issue of 5,000 income bonds of £10 each. Each bond also carried the right to a bonus of £25, but both the £10 and the bonus were only to be payable out of net profits. One of the conditions of the bonds provided that the company might at any time after a specified date give notice to pay off the bonds, and in six months from the notice the principal of the bonds and the bonus would become payable. No profits had been made out of which to pay off the bonds, but most of them had been exchanged for debentures, leaving the bonus outstanding. It was proposed to pay off the remainder in cash, and also to issue £100,000 of paid-up shares in satisfaction of the bonus of £125,000. Apparently it was anticipated that profits would be made, and the effect of this issue would be to clear the profits from the burden of the bonds, and to enable a dividend to be paid to the shareholders. But the scheme involved the issue of capital unrepresented by any assets, nominal or otherwise, and it seems pretty obvious that it was *ultra vires*. PARKER, J., treated the condition entitling the company to pay off the bonds as empowering them to convert the contingent liability to pay bonus out of future profits into a present liability which could be discharged by the issue of capital. But the Court of Appeal considered this view of the condition to be erroneous, and they held that the scheme was defective both because it authorized indirectly the payment of dividends out of capital, and also because it involved the issue of capital in consideration of a liability which was not a capital liability at all. The latter point FARWELL, L.J., described as one of some little novelty, but he thought it would be creating a dangerous precedent if it could possibly be maintained. The precedent, had it been created, would no doubt have been speedily turned to account.

The Army Council and the Army Acts.

THE APPEAL of Mr. WOODS in the action of *Woods* v. *Lyttelton* was dismissed by the Court of Appeal: *Times*, June 18th. From a purely juridical point of view the case is chiefly interesting by reason of the remarks that the court made, and refrained from making, on section 42 of the Army Act, and because attention is thus directed to the extraordinary code of law constituted by the Army Act (passed in 1881) and the successive annual Acts continuing the original Act in force. VAUGHAN WILLIAMS, L.J., was at such very great pains to insist on the inadvisability of any opinion being pronounced on the effect of section 42 of the Army Act that he almost succeeded in "protesting too much." It seems clear that "It is possible to raise the question whether the Royal Letters Patent calling the Army Council into existence can any longer be relied on as a substitute for a statute." But any such question will probably very soon be laid at rest by the enactment of an apt amendment of the Army Act. That Act, and the annual Acts (some 28) renewing it from year to year, illustrate in a unique manner some of our methods of legislation. Probably few legal practitioners ever have occasion to peruse these Acts. The Act of 1881 had the short title of the Army Act, 1881, given it by section 1; but, by section 4 of the Army (Annual) Act, 1890, "the figures 1881 shall be omitted," so that "the Army Act" now means the original Act of 1881. Though the Act consisted of 193 sections and five schedules, there seem to be very few of these left in their original form, for in each of the subsequent 28 annual Acts amendments, varying in number, bulk and importance, have been enacted, so that it would be difficult to say, without a minute

study of the whole set of Acts, how "the Army Act" really should read at the present moment. For the use of those who have to make themselves acquainted with the text of the Army Act revised to date the Army (Annual) Act, 1885, in effect directed (section 8) that all copies of the Army Act printed after the passing of amending Acts were to be printed with the amendments embodied in the text. It is believed that this legislative direction has not been given with reference to any other statutes of the United Kingdom, though the practice has been adopted in some of the oversea dominions. In the case, however, of the Army Acts it is obvious that an easy way is opened for errors of all kinds—drafting, clerical, typographical, and others. Presumably the Army (Annual) Act, 1910, will make section 42 of the Army Act read as though "Army Council" were substituted for "Commander in Chief."

Distress after Determination of Weekly Tenancy.

THE TEXT-BOOKS on the law of distress inform us that at common law a distress could only be made during the continuance of the demise, although the tenant continued in occupation afterwards, but that the statute 8 Anne, c. 14, made it lawful for any person having "rent in arrear or due upon any lease for life or lives, or for years or at will, ended or determined, to distrain for such arrears after the determination of the said respective leases in the same manner as they might have done if such lease or leases had not been ended or determined, provided that such distress be made within the space of six calendar months after the determination of such lease and during the continuance of such landlord's title or interest and during the possession of the tenant from whom such arrears become due." In a recent case in the Coventry County Court, *Rollins* v. *Jackson*, which was an action for illegal distress brought by a weekly tenant whose notice to quit had expired, and who remained in possession as tenant on sufferance, the judge, in a considered judgment, said that it was extraordinary that the question which he was called upon to decide—whether weekly tenancies were included in the leases enumerated by the statute—had not long ago been determined by a superior court. He could only suppose that this was due to the smallness of the amount which was ordinarily in dispute in connection with weekly tenancies. The judge then examined the words of the section, and came to the conclusion that the weekly tenancy was not a "lease for years or at will" within the meaning of the statute. The distress was, therefore, illegal, and there must be judgment for the plaintiff. We have some difficulty in accepting this judgment. The Act is a remedial one, and we cannot see any reason why the landlord, in the case of a weekly tenancy, should not have the same privilege as he has where the tenancy is at will. There can, we think, be little doubt that the definition in the statute was supposed, practically speaking, to give a full list of the different tenancies subsisting in this country, with the object of giving the landlord a right to distress after the termination of the tenancy. We should be glad if an opportunity should occur for the discussion of the point in the High Court or in the Court of Appeal.

Traps for Thieves.

A CASE CAME recently before Mr. PLOWDEN, the police magistrate, in which, in our opinion, he took an entirely mistaken view of the conduct of the prosecutor. It appears that at certain business premises money had been frequently stolen from the coats of employees as they hung in the cloak-room. The prosecutor, one of the superior employees, put marked coins in a pocket of his coat, and in the same pocket put a quantity of dye. This was admittedly done with the object of catching the thief, and it certainly appears to have had the desired effect, for not long afterwards the money was gone from the pocket and one of the employees was found with his hands stained a brilliant pink, corresponding to the dye in the pocket. The man was arrested and charged with the larceny of the money. The magistrate was highly indignant at what he characterized as a gross interference with the personal liberty of the accused, and suggested that he had a cause of action for damages against the prosecutor for having set the trap. We fail entirely, however, to see in what way the prosecutor failed in any duty towards the accused. Why should he not have dye in his pocket if he pleased? The law with regard to setting traps for thieves is contained in section 31 of 24 & 25 Vict. c. 100, which makes it a misdemeanour to set or place any spring gun, man-trap, or other engine calculated to destroy human life or inflict grievous bodily harm with intent to kill or injure a trespasser, except by night in a dwelling-house. Subject to this, there is no duty towards trespassers to warn them of any concealed danger. To put anything on land with the intention of marking a trespasser without doing him any grievious bodily harm is (we submit) quite justifiable. The principle seems to be the same with regard to a thing carried in a coat pocket, whether the coat is on the owner's back or hanging on a peg. It would clearly be within the Act to carry any "engine" in the pocket calculated and intended to kill or injure a possible pickpocket. But short of this, a man may carry what he chooses in his pocket and his intention is immaterial. In this case there was no express or implied invitation to the accused to put his hand in the pocket, and it was extremely unlikely that anyone would commit such an act except with a felonious intent. We think, therefore, that the prosecutor was quite justified in setting the very clever trap which he invented, and that the sympathy of the magistrate with the accused was decidedly misplaced.

Lighting Fire on Plaintiff's Land to Check Progress of Flames.

IN THE "History of Sandford and Merton"—a book which was read with delight by juveniles who lived more than a hundred years since—a British soldier tells how, while wandering as a fugitive in the uncultivated plains of North America, he saw the country about him in flames, which rapidly approached, so that he thought his fate was inevitable. He, however, hit upon the plan of setting fire to the vegetables before him, took out flint and steel, struck a light and kindled the driest grass he could find. The wind drove this fire before him, so that in a few seconds there was a vacancy through which he was enabled to escape. In a case of *Cope* v. *Sharpe*, in the Basingstoke County Court, on the 7th of June, in which the plaintiff asked for nominal damages for a trespass on his estate, and for an injunction to restrain the defendant from further trespass, the defendant, lessee of the shooting, was charged with setting fire to a strip of heather on the property of the plaintiff, and alleged that what he did was to prevent an existing fire from spreading on the land, and that, as lessee of the shooting, he was entitled to take reasonable steps to check the progress of the flames. He had, therefore, lighted another fire, with the object of clearing a space, and had nearly completed his task when the plaintiff intervened. For the plaintiff it was answered that the rights of the defendant were limited by the agreement which gave him the right of shooting, and that he had failed to prove that he had the plaintiff's authority to set fire to the heather. The judge, after hearing the evidence of different witnesses, gave judgment for the plaintiff. There were probably good reasons why the plaintiff found it necessary to dispute the right claimed and to bring the case into court, but the law of trespass cannot always be rigidly enforced against those who, without the consent of the owner of land on which a fire is raging, enter upon his property and take such steps as they may think necessary for checking the conflagration. The trespasser in such a case may be deemed to have acted from inevitable necessity, especially where his own property is in the neighbourhood of the fire.

English and Irish Alibis.

THE FATHER of Mr. SAMUEL WELLER had a high opinion of the defence of an alibi, but his opinion is not fully shared by our legal authors. It must be admitted, says Sir MICHAEL FOSTER, that mere alibi evidence "lieth under a great and general prejudice, and ought to be heard with uncommon caution." In the opinion of later writers, an alibi is peculiarly liable to be supported by perjury and false testimony of all sorts, and the learned editor of the last edition of Wills on Circumstantial Evidence tells us that when he joined the Midland Circuit in 1852, Nottingham enjoyed an unenviable notoriety as a place where manufactured alibis flourished, and that JERVIS, C.J., upon one occasion when he presided in the Crown Court, told the jury that

each county had its own crop, and that the special crop of the county of Nottingham appeared to be alibis. It would appear, however, that, whatever may be the claims of Nottingham in this respect, those of Ireland ought not to be overlooked. At the recent trial of the action of *Godfrey Jones* v. *Great Central Railway Co.*, at the York Assizes, in which the plaintiff sued the company for damages for wrongful dismissal and libel, Sir EDWARD CARSON, in his speech for the defence, said, with reference to the question whether lamps were lighted on account of the fog, that "the fog was a pure invention on the part of the plaintiff. . . . The fog is a myth. It reminds me of the country in which I used to practise in my early days at the bar. Whenever we had an alibi case it was always the 'horizon' who could have committed this murder, if it was not the prisoner. 'Just about this time, your Honour,' says the man who is trying to prove the alibi, 'I saw a man disappearing over the horizon.' It was the stock phrase, and 'the fog,' like 'the horizon,' was an afterthought." Proof of an alibi by the relations and friends of the accused person will always be regarded with suspicion, but it should be remembered that in several of the more noteworthy of our criminal trials the evidence in support of an alibi was satisfactory and conclusive.

Mr. Justice Darling on Recitals

MR. JUSTICE DARLING is reported to have recently asked a jury at the Old Bailey, "Do you know what a recital is, gentlemen?" Presumably the jury shook their heads, whereupon the learned judge proceeded to enlighten them as follows:

> "The recital is the part where it keeps on saying 'And whereas.' It sets out all the things that have happened. And whereas So-and-so is entitled to an estate in fee simple in such and such a property, And whereas he mortgaged it for so much, And whereas that mortgage was paid off, And whereas he re-mortgaged it for so much, And whereas that mortgage passed into the hands of So-and-so, And whereas it is now in the hands of So-and-so, And whereas he has requested somebody or another to make him a further advance, Now this indenture witnesseth. And that is the particular point where the indenture begins to have operative effect."

A fertile imagination is, of course, part of the equipment of a poet, but when applied to legal matters it is apt to lead astray, and so the learned judge's idea of recitals is marked by such inaccuracy as to remind one of the definition of a crab criticized by CUVIER. In the first place, recitals do not always "set out all the things that have happened"; in many cases they carefully avoid setting out "all the things that have happened." In the next place, we should be glad to know where the learned judge has found, in a further charge upon a new mortgage, recitals of a previous mortgage, and that such mortgage was paid off. And in the last place, the indenture does not always "begin to have operative effect" with the so-called operative part. Many recitals have a considerable "operative effect." It may perhaps be suggested that the learned judge should have an intelligent articled clerk at his elbow when he next proceeds to enlighten jurymen as to the meaning of an indenture.

The Law Reports and Their Subscribers.

THE INCORPORATED Council of Law Reporting for England and Wales have issued to their subscribers their annual report. From the financial statement appended it appears that the receipts from subscriptions for the reports of 1908, with a small addition as usual for earlier issues, were alone sufficient to provide a balance of upwards of £2,000 on the trading account, and that a balance of between £5,000 and £6,000 is carried forward on the account of net revenue. At the same time, the general capital balance-sheet shews a reserve fund of £30,000, a contingency fund of nearly £35,000, and a cash balance at the bank of upwards of £10,000. Under these circumstances, unless the council desire to invite the unfavourable attentions of the Chancellor of the Exchequer, it might be well that they should consider some means of allowing their subscribers, who, or whose predecessors, have provided this substantial "increment," to share in the remarkable prosperity of the concern. It is understood that a bonus of £50 has been presented to each of the reporters on the staff; but the only benefit even professedly conferred during the past year on the subscribers at large has been by the presentation of copies of the Designs, Patents, and Patent Agents' Rules, and of the Criminal Appeal Rules, 1908, which, of course, to many subscribers are no benefit at all. Perhaps it would also be well for the council to invite suggestions from their subscribers as to the disposal of part at least of this large amount of funded property, now principally invested in gilt-edged securities, and accumulating at compound interest without any apparent object or requirement.

The Late Mr. B. G. Lake.

THERE DIED a few days ago, at a house in Streatham, a man who for many years held the highest position in his profession, and served it with singular ability and assiduity, but ended by inflicting on it a most grievous stigma, and on himself a sentence of twelve years' penal servitude. B. G. LAKE'S career was, indeed, marked by the strangest anomalies, possibly explainable only on the theory of a dual brain, of which the worse part gained the ascendency in his later years. He is, however, now gone, and it is right to bear in mind that his great ability served solicitors well in many ways, and especially in the struggle over the Land Transfer Bill; that he had the misfortune to be associated in business with a man of no character at all, and that he paid a terrible penalty for his offences.

Some Effects of the Proposed Duties on Land.

A CORRESPONDENT asks whether, if the effect of the proposed duties on land will be to diminish the amount of land unbuilt upon in the neighbourhood of towns, it will not tend to lower the health of the inhabitants? This is a question of politics, and therefore, according to our rule, we must decline to give an answer. The effect of the increment value duty, reversion duty, undeveloped land duty, and minerals rights duty will be to diminish the value of the land on which they are imposed by an amount exactly equal to their capitalized value—or, in other words, to impose a fine on existing landowners of an amount equal to the capitalized value of the duties. One of the most astounding instances of popular ignorance is that which assumes that the owners of freehold ground-rents in London are a few rich people. According to a writer in the *Times* newspaper, the number of freeholders in the Administrative County of London is, so far as it is at present ascertained, 34,000. Any person accustomed to conveyancing in London knows that the greater number of these freeholders do not own a property of any great value—often their holding is a single house. Most of the small holders are prudent people who have purchased the ground-rent as a provision for their children.

The Late M. de Martens.

THE UNEXPECTED death of M. DE MARTENS, the distinguished Russian jurist, may well serve as a milestone on the road of progress in international law and international arbitration. DE MARTENS occupied a unique position in Europe, inasmuch as he was the only known instance of a lawyer who occupied the position of permanent legal adviser—a sort of standing counsel—to a European Government in matters of international jurisprudence. The name of DE MARTENS is associated at the present day, as that of GROTIUS was in the seventeenth century, with zealous and not unsuccessful efforts to reduce to something like a real code of law the rules governing the relations of civilized communities, especially in time of war. This distinguished public servant of Russia, in addition to his work in formulating the rules of international law, devoted himself to the task of substituting, in theory and in practice as far as possible, for war as a means of settling the disputes of nations, the peaceful procedure of arbitration; and the existence of the Court of Arbitration at The Hague is largely due to his efforts. Lawyers will, of course, remember DE MARTENS as a jurist rather than an arbitrator, and he was both.

Loan by Money-lender at Residence of Borrower.

THE CASE of *Gadd* v. *Provincial Union Bank*—in which the Court of Appeal held, on the 21st of May, that the Money-lenders Act, 1900, s. 2, sub-section 1 (*b*), which enacts that "a money-lender shall carry on the money-lending business . . . at his registered address or addresses and at no other address," makes a loan carried out at the house of the borrower void, even where the transaction was an isolated one and not in the usual course

of the money-lender's business—has aroused much criticism and will probably be further discussed on appeal to the House of Lords. It is contended that the interpretation of the court is rigorous in the extreme, and that the object of the provision was merely to secure a correct description of the money-lender for the benefit of those who might deal with him. The construction adopted by the court would apparently prohibit the money-lender from transacting business with any one who was confined to his house by illness or infirmity.

Payment to Settled Land Act Trustees.

We called attention recently (*ante*, p. 536) to the decision of Neville, J., in *Re Norton and Las Casas' Contract* (Weekly Notes, 1909, p. 103), in which it was held that a sale by a tenant for life under the Settled Land Acts was invalid by reason of the non-receipt of the purchase-money by the trustees of the settlement, notwithstanding that under the circumstances such receipt would have been little more than a mere formality. The purchase-money was in fact applied in paying off an incumbrance on the settled land, and the incumbrancers were made parties to the conveyance and acknowledged the receipt of the purchase-money. But under the Settled Land Act, 1882, s. 22, capital money arising under the Act must be paid either to the trustees of the settlement or into court, and the conveyance was defective because this provision was not complied with. Our concluding comment on the matter was: "Where [the purchase-money] is to be applied in payment of prior incumbrances, the intervention of the settlement trustees [*i.e.*, the trustees for the purposes of the Settled Land Acts] becomes merely nominal, but nevertheless the statutory requirement still exists, and they must concur in the conveyance to acknowledge the receipt of the money and to direct actual payment to the incumbrancer." Upon this a learned correspondent points out that our preceding remarks implied that a *direction* by the trustees would be sufficient, and he inquires whether we meant that the trustees should acknowledge the payment only, or whether it was necessary to go through an elaborate process of payment to them and then the application of the money by them in payment to the incumbrancer, and he refers to a form intended to effect this arrangement in the Encyclopædia of Forms, vol. XII., p. 713.

The matter is of considerable practical importance, and the words we previously used may with advantage be reconsidered. The process enjoined by the statute in such a case is:—(1) The tenant for life gives to the Settled Land Act trustees notice of his intention to sell (section 45); (2) he sells (section 3), and conveys the settled land, but subject to the prior incumbrance (section 20); (3) the purchase-money is paid to the trustees in order that it may be invested or applied by them as prescribed in section 21 (section 21 authorizes its application in payment of incumbrances but this application is to be made at the direction of the tenant for life); (4) the tenant for life directs the trustees to pay off the prior incumbrance; (5) the trustees do this, and the incumbrancer executes a conveyance to the purchaser to vest the legal estate in him released from the incumbrance. But in practice this scheme requires modification. It is appropriate enough when purchase-money for part of the settled land is to be applied in paying off an incumbrance on another part. The trustees then receive the money arising under the sale, and apply it subsequently in paying off the incumbrance. Two conveyances are required to carry out the transaction, and there is an interval when the money is really in the trustees' hands. And even where the transactions are simultaneous, so that there is no actual receipt by the trustees, yet no difficulty arises on the form of the documents, since in the conveyance on sale the trustees will concur to acknowledge the receipt.

Where, however, the incumbrance is existing on the land which is sold, the position is fundamentally changed, because in practice there will be only one conveyance, and steps (2) to (5) are rolled into one. This is essential, for it is assumed that the purchaser pays the full value of the land free from the incumbrance, and this he will not do unless on payment he gets a conveyance from both the incumbrancer and the tenant for life; while the incumbrancer, on the other hand, will not convey unless he gets, at the same moment, his money. Hence the necessity of the case requires that the money should go straight from the purchaser to the incumbrancer, and there is no moment when the trustees can be supposed to receive the money. The trustees, therefore, are not wanted in the transaction for the receipt of the money.

Are they then wanted in order to direct the application of the money? Apart from the statutory requirement, no. It is the tenant for life who directs the application; and for the tenant for life to direct the trustees that the money shall be applied in payment of the incumbrance, and for the trustees to direct the purchaser to pay it accordingly, is to introduce a needless step. However, the statute expressly requires payment to the trustees, and Neville, J., has held that the intervention of the trustees required by the statute cannot be dispensed with. What, then, is the form which, under such circumstances, the intervention of the trustees must take?

The precedent above referred to ingeniously treats the receipt of the purchase-money by the trustees, and the application by them of the whole, or part, in payment off of the incumbrance, as separate matters, although taking place simultaneously. It runs:—"In consideration of £ paid by the purchaser to the trustees by the direction of the vendor (the receipt of which sum the trustees hereby acknowledge), and as to £ , part thereof, applied by them in payment, by the direction of the vendor, to the mortgagee, in discharge of the said mortgage debt (the receipt of which sum the mortgagee acknowledges), and as to the residue thereof retained by them as capital money," and then the mortgagee and vendor convey. In the case thus contemplated the intervention of the trustees is in fact necessary in order to receive the balance of the purchase money, and perhaps this suggested the form of the precedent; but, as regards the mortgage money, the receipt by the trustees is, even on the precedent itself, a mere form, and is calculated to deceive nobody. The nature of the transaction requires that the purchaser should pay direct to the mortgagee. He might be content to place his banknotes or draft in the hands of the trustees to be handed on by them to the mortgagee; but this is not the practice, and he could not be required to do so. Either the statute makes the transaction in question impracticable, or something less than actual receipt by the trustees must be sufficient to satisfy it. In no case can it assist to insert in the conveyance words of receipt which the conveyance itself shews to be untrue.

But when the statute says that capital money must be paid to the trustees, it does not follow that the cash must be actually handed to them. It is well settled that payment of a debt to a third person at the creditor's direction is equivalent to an actual payment to the creditor (*Roper* v. *Bumford*, 3 Taunt. 76), and, similarly a payment to the mortgagee by the direction of the trustees is a payment to the trustees and is a compliance with section 22. Hence, in order to shew on the face of the conveyance that the statute has been complied with, it is not necessary to insert an acknowledgment of "receipt" by the trustees; if the money is paid to the mortgagee by their direction, and they acknowledge the payment, this is sufficient. As already stated, the tenant for life directs the trustees and the trustees direct the purchaser, but the direction by the tenant for life is more conveniently treated as matter of recital, and the operative part should contain only a statement of the direction by the trustees. This is in accordance with the note on section 11 of the Settled Land Act, 1890, in Wolstenholme's Conveyancing and Settled Land Acts (9th ed., p. 447). We do not suggest that the form in the Encyclopædia is ineffective for its purpose, but in our view the pretence of receipt by the trustees is needless. They direct payment to the mortgagee and acknowledge such payment, and thereby the statute is satisfied.

The words in our previous note, therefore, above quoted, should run as follows:—"The trustees must concur in the conveyance to direct payment to the incumbrancer and to acknowledge such payment."

The correspondent above referred to raises an interesting

question, viz., whether, when money is being raised by mortgage of the settled land under section 11 of the Act of 1890 to "discharge" an existing incumbrance, that incumbrance can be kept alive and transferred to the new mortgagees. Hitherto our correspondent—whose opinion is entitled to the highest respect—has treated this as a discharge of the old mortgage within the meaning of the section on the ground that the court would look at the substance, rather than the form, of the transaction, but he suggests that the strictness of construction adopted by NEVILLE, J., in the recent decision might invalidate also such an arrangement. But the cases do not seem to be analogous. In *Re Norton and Las Casas' Contract* (*supra*) there was nothing which could be interpreted as a compliance with the statute. The trustees were simply ignored. But in the case of a mortgage by transfer under section 11, the old mortgage is in substance discharged. The debt to the old mortgagees has gone, and in effect a new debt has been incurred with new mortgagees. The transfer is only a device for protecting the new mortgagees, and there is a dealing with the old mortgage which, having regard to conveyancing practice, may well be treated as a "discharge" of it. We do not think that the decision of NEVILLE, J., touches this matter.

The Duties Affecting Land under the Finance Bill, 1909.

IV.

Increment Value Duty.

The Bill provides that—

> 1.—(1) Subject to the provisions of this Part of this Act, there shall be charged, levied, and paid on the increment value of any land a duty, called increment value duty, at the rate of *one pound* for every full five pounds of that value, and the duty or a proportionate part thereof shall become due—
>
> (*a*) on the occasion of any transfer on sale of the land or any interest in the land, or the grant of any lease (not being a lease for a term of years less than seven years) of the land; and

The duty is also payable where the land or any interest in the land passes on death, and where it is held by a corporation or body corporate, on every fifteenth year. We do not propose to discuss the provisions as to land passing on death or held by a corporation in this place.

"The duty or proportionate part of the duty due, so far as it has not been paid on any previous occasion" (clause 1), is to be assessed by the Commissioners (clause 3), and, except when it becomes due on death, it is to be collected by a stamp.

> 2.—(1) For the purposes of this Part of this Act the increment value of any land shall be deemed to be the amount (if any) by which the site value of the land, on the occasion on which increment value duty becomes due, exceeds the original site value of the land.
>
> (2) The site value of the land on the occasion on which increment value duty becomes due shall be taken to be,—
>
> (*a*) where the occasion is a transfer on sale of the fee simple of the land, the value of the consideration for the transfer; and
>
> (*b*) where the occasion is the grant of any lease of the land, or the transfer on sale of any interest in the land, the value of the fee simple of the land calculated on the basis of the value of the consideration for the grant of the lease or the transfer of the interest; and . . . .
>
> subject to such deduction (if any) as the Commissioners allow in each case in respect of any part of the value which is proved to their satisfaction to be attributable to the value of buildings or structures of which the land is deemed to be divested under this Act for the purpose of ascertaining the site value, or to any matter in respect of which a deduction may be allowed under this Act in estimating that site value, or to goodwill, or any other matter which is personal to the occupier or other person interested for the time being in the land, and, in the case of agricultural land the value of which is due solely to its capacity for agricultural purposes, also in respect of any part of that value which is proved to the satisfaction of the Commissioners to be attributable to works of a permanent character, executed by or on behalf of any person interested in the land.

It will be observed that, although the increment value of the land is to be deemed to be the amount by which the site value at the time of sale exceeds the original site value, sub-clause (2) provides that the site value on the occasion of a sale shall be taken to be the consideration for the sale, subject to the deductions which may be allowed by the Commissioners under the proviso to clause 2, sub-clause 2; the result being that if a purchaser is lucky enough to resell at a profit shortly after his purchase, when he has made no improvements on the land, he will probably have to pay duty at the rate of 5 per cent. on his profit, on the ground that the site value has risen; and, on the other hand, if he is unfortunate, and makes a bad speculation, *i.e.*, sells at a loss, he gets no return of the duty that he paid on his purchase.

The real sting in the section lies in the proviso. The Commissioners are to allow such deduction, if any, as *they may think fit* in respect of any part of the value which is proved to their satisfaction to be attributable to the value of buildings, etc., of which the land is to be deemed to be divested for the purpose of ascertaining the site value. It may happen that where the total value—*i.e.*, the price—has not gone up since the last sale, the Commissioners may decide that the value of the buildings has gone down, and that therefore the site value has gone up, and charge duty accordingly.

No one will deny that the Commissioners of Inland Revenue have, as a rule, discharged their duties in a manner that is fair to the public. Independently of the fact that public officers are at the present day generally inclined to do their duty, there is under the existing law an appeal from the Commissioners to the courts of law. Sir W. HARCOURT, when he introduced estate duty, did not—and we doubt very much whether in the feeling shown by Parliament at that time he would have ventured—to propose that the assessment of duty by a Government official should be binding on the subject. Under the present Bill an appeal from the Commissioners on a question of value is not to go to a court of law; it is to go to a referee appointed by the Treasury, and his decision is to be final (clause 22).

There is a further and very serious objection to the appeal lying to a referee, viz., that he has no power to administer an oath, so that any evidence that is presented to him will be suspicious; in fact, it is by no means clear that the appellant will be allowed to bring any evidence before him. We cannot help feeling that an appeal to a court of law from the decisions of the Commissioners is a necessary safeguard to the subject, and that if this is not allowed, persons who do not succeed on an appeal will consider that they are unjustly treated.

To return to the consideration of the duty. The Bill provides—

> 3.—(1) On each occasion on which increment value duty is collected on the increment value of any land, such an amount of duty shall be deemed to be due as the Commissioners determine, having regard to the amount of duty paid on previous occasions.

This provision will give rise to some difficulty—

(1) If the owner of the equity of redemption sells, the mortgagee will not know how much duty was paid.

(2) If a lessee or other person having less than a freehold interest sells, the freeholder will not know how much duty was paid, and

(3) Conversely, if the freeholder sells, the lessee will not know what duty was paid.

It can hardly be contemplated that the Commissioners of Inland Revenue should keep an account of the duty paid on every separate plot of land in the country, but unless this is done, it will not be possible to estimate the amount of duty becoming due on any occasion when it is payable.

Increment value duty is to be collected by a stamp duty (clause 3 (4)), and (clause 4) is to be assessed by the Commissioners and paid by the transferor or lessor, who is to produce the transfer, or lease, or particulars thereof, to the Commissioners, and the instrument is to be stamped with a denoting stamp. These provisions will cause difficulty and expense. The engrossment of the deed belongs to the purchaser, not to the vendor, and the vendor's solicitor will require a fee for obtaining the denoting stamp. And some delay will necessarily occur in obtaining the decision of the Commissioners.

We hope on a future occasion to discuss the question of valuation. We will at present only mention a few typical cases.

A man buys agricultural land which has been neglected; by

his skill in tilling the land he raises its value, but he is not to be allowed any allowance for this, as it is not attributable to works of a permanent character. This is not an imaginary case. We knew a landowner who was a good practical farmer. He had a farm, for which he asked a rent of £600; he only got an offer for £400; he took it in hand, cultivated it for three or four years, and then had no difficulty in letting for £600.

In the case of villas near London there are great variations in price. At the present time in one of the most important of the residential suburbs of London, a villa with three or four acres will sell for a much smaller sum than that for which it was purchased some few years ago, but in the long run probably both the site value and the total value are increasing. As soon as the site value exceeds the value of the buildings, etc., on the land, it will be worth while to pull the house down and sell the site. It may be observed that at this time the increment of the site value equals the total value, minus the original site value—or, in other words, equals the value of the buildings; the result being that the total increment value duty paid is the duty on the value of the buildings at the time of sale.

The effect of increment value duty will be to lower the selling price of the land by the capitalized value of the duty. On a future occasion we hope to discuss this at length; for the present it suffices to say that, assuming the site value to increase at the rate of 1 per cent. per annum, so as to become double in 100 years, and assuming that the duty becomes due once every fifteen years, the present value of the duty is rather more than 8 per cent. of the present site value. This will not be a matter of much importance to estates mainly consisting of agricultural land, where the site value is probably but small, but it will be a very serious matter in the case of houses in the City of London, where the site value is large. We are informed that land in the City is being sold at from £2 to £8 per square foot. A very moderate sized house may cover 10,000 square feet. Taking the site value at £2 per square foot only, the value of the site will be £20,000, and the consequent reduction in the value of the site will be £1,600, a somewhat heavy tax.

All mortgagees of house property, where the site value is high, or of building land, will have to reconsider their position, and to take this effect of the duty into consideration.

In discussing the effect of the duty we have not taken into account the costs of the valuation necessary for making the returns required by the Bill, which will probably he heavy.

Reversion Duty.

The Bill provides (clause 7) that—

> 7.—(1) On the determination of any lease of land there shall be charged, levied, and paid, subject to the provisions of this Part of this Act, on the value of the benefit accruing to the lessor by reason of the determination of the lease, a duty, called reversion duty, at the rate of *one pound* for every full ten pounds of that value.
>
> (2) For the purposes of this section the value of the benefit accruing to the lessor shall be deemed to be the amount (if any) by which the total value of the land at the time the lease determines exceeds the capital value of the consideration for the original grant of the lease; but where the lessor is not the freeholder the value of the benefit as so ascertained shall be reduced in proportion to the amount by which the value of his interest is less than the value of the freehold.

This is a duty to be paid on the determination of a lease, the original term of which exceeded twenty-one years, of £1 for every full £10 of the benefit accruing to the lessor on the determination of the lease, *i.e.*, on the amount by which the total value of the land at the determination of the lease exceeds the capital value of the consideration for the original grant of the lease (see clauses 7 and 8, which contain certain exceptions, and provide that payment of increment value duty or reversion duty may in certain cases be treated as a payment of the other of them). The lessor has, on the determination of a lease where reversion duty is payable, to deliver an account to the Commissioners under penalties: clause 9 (2). It will in many cases be impossible to ascertain the consideration for the grant of the lease. This will happen where the lease is granted to a builder's nominee. According to the ordinary practice, an agreement is entered into between the freeholder and the builder, providing that the latter shall build a house of not less than a certain value, and that the lease shall be granted when the house is roofed in. The lease is often granted to the builder's nominee, and the consideration is expressed to be "the expense incurred by the builder in erecting the building hereby demised, and the sum of £ paid by the builder to the lessor." There is nothing on the face of the lease which shows the amount of the expense incurred by the builders and probably the contract is destroyed when the leases are granted, the practical result being that in the great bulk of cases it will be impossible to make the required return.

As an example of the effect of the Act, let us take the case of a lease for ninety-nine years granted in consideration of a ground rent of £10 and a covenant to build a house worth £600. At the time when this lease is granted, the ground-rent is worth £250, taking the 4 per cent. table, making a total value of £850. If when the term determines the total value exceeds £850, duty on the excess will have to be paid.

It is hardly possible to make a guess at what the total value of the property will be at the end of the term; in some places the value has fallen, and in other places it has gone up during the last few years. In practice, a purchaser of the reversion during the earlier years of the term need not concern himself as to reversion duty, but where the term is short, the question whether it will be payable or not becomes of importance.

Formerly it was common to grant leases of agricultural land for twenty-one years, but this is no longer the case. Hence the only case in which reversion duty will be charged is on leases of residential or business property.

There is a most obscure provision contained in clause 8 (4)—

> Where, on any occasion on which reversion duty is due in respect of any benefit accruing to a lessor, it is shown to the satisfaction of the Commissioners that increment value duty has been paid on any increment value which is identical with that benefit or any part of that benefit, such sums as the Commissioners determine to have been paid in respect of that value shall be treated as being also a payment on account of the reversion duty in respect of that benefit or part of a benefit.

We confess that we cannot venture to give a guess at the meaning of this provision. Possibly it is intended that where during the currency of the lease increment estate duty has been paid in respect of the reversion, the duty so paid shall be deducted from the reversion duty. The objection to this construction is that the Bill does not say so.

In this case also the appeal from the assessment of duty by the Commissioners is to a nominee of the Crown.

H. W. E.

Reviews.

Encyclopædia of the Laws of England.

ENCYCLOPÆDIA OF THE LAWS OF ENGLAND; WITH FORMS AND PRECEDENTS. By the MOST EMINENT LEGAL AUTHORITIES. SECOND EDITION, REVISED AND ENLARGED. VOLUME XIV.: TAXATION TO ZOLLVEREIN. Sweet & Maxwell (Limited); Wm. Green & Sons.

This volume completes the issue of the second edition of this useful work. The re-issue was commenced at the end of 1906, so that the entire edition has been brought out in a little over two years. Considering the nature of the work of revision and enlargement, including the addition to many of the articles of forms and precedents, this is a praiseworthy performance on the part of the revisers and publishers. It is the drawback to all law books that their life is so short. No sooner are they published, than one decision after another destroys or varies the statements of the text, or Parliament intervenes and renders a substantial part of the work useless with a single statute. But this is inevitable, and the publishers of this encyclopædia have done what is possible to meet the case by the speedy preparation of the present edition. The concluding volume contains a considerable number of important articles: Taxation, by Mr. E. A. Wurtzburg; Time, Computation, Extension, and Abridgment of, by Mr. F. A. Stringer; Trade Marks, by Mr. D. M. Kerly, revised by Mr. F. G. Underhay; Trade Unions, by Mr. W. F. Craies; Trusts and Trustees, by Mr. C. C. M. Dale, revised by Mr. C. Johnston Edwards; Uses, and Vendor and Purchaser, both by Mr. J. M. Gower; Way (Rights of), by Mr. N. G. L. Child; and Will, by Mr. F. Stroud. The article on computation of time has been compiled with great care, and the different cases in which the niceties of

computation may occur distinguished. It is singular that, in contradiction of common usage, "month" should still for ordinary purposes mean a lunar month, but *Bruner* v. *Moore* (1904, 1 Ch. 305), to which, as well as to the earlier cases on the subject, reference is made, established this rule more firmly than ever. The article on Trade Marks has been revised so as to incorporate references to the Act of 1905 and the rules of 1906, and that on Trade Unions contains an exposition of the Trade Disputes Act, 1906, and the manner in which it affects the earlier authorities. Some eighty pages are devoted to the article on Trusts and Trustees, and a section is devoted to the Public Trustee. Precedents of appointments of trustees are annexed. And lastly attention may be specially directed to the careful article on Wills, in which Mr. Stroud, in addition to other matter, has stated the rules of construction, and has included a very full "judicial dictionary" of words and expressions commonly found in wills. The lawyer who has this work on his shelves will find himself very frequently referring to it, and he will not refer in vain.

Books of the Week.

The Laws of England: being a Complete Statement of the Whole Law of England. By the Right Hon. the EARL OF HALSBURY, Lord High Chancellor of Great Britain 1885-86, 1886-92, and 1895-1905, and Other Lawyers. Vol. VIII.: Copyholds, Copyright and Literary Property, Coroners, Corporations, County Courts. Butterworth & Co.

Correspondence.

Executors and Section 43 of the Finance Bill.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—It seems important that attention should be called to the burden which will be imposed on executors if section 43 of the Finance Bill (by which the period during which gifts *inter vivos* are liable to estate duty is extended from one year to five years prior to the donor's death) is passed in its present form.

Although an executor is not accountable for the duty on the gifts, still they have to be aggregated with the estate of the deceased for the purpose of ascertaining the rate of duty for which the executor is accountable on property vesting in him. A comparatively small addition to the aggregate would often raise the rate of duty, and such cases will be more numerous under the proposed new scale, by which the number of steps in the scale among smaller estates is increased.

If an executor distributes the estate, and it is afterwards discovered that the deceased made some gift (perhaps five years before his death), it would seem that the executor would be personally accountable, under section 8 (3) of the Finance Act, 1894, for any extra rate of duty which may be payable in respect of property which vested in him, even though he may have been absolutely ignorant of the gift at the time of the distribution. Is an executor to investigate all his testator's payments for the preceding five years? If the materials for such an investigation existed (which would seldom be the case) it would be a most invidious task which would often deter a person from accepting the office.

It may well be doubted whether the trouble and difficulty to which section 43 would give rise would not far outweigh any possible loss to the revenue by evasion of duty if the law were left as it is; but if section 43 is to be enacted, it would seem to be essential that some provision for the protection of an executor should be added. Either the gifts should cease to be aggregable, or the executor should be freed from personal liability in case of discovery of some gift after the estate is distributed.

It is suggested also that all gifts out of income should be excepted from duty. How can it be contended that a man evades duty by giving away his income instead of spending it in other ways? It should be borne in mind that this duty often falls on those who are least able to afford it, as the duty on the gift is payable by the donee (perhaps years after he has spent the money), and yet the rate of duty depends on the means of the donor. S.

Country Conveyancing Costs.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I emphatically agree with the letter from "Country Solicitor" as to country conveyancing costs in your issue of the 19th inst.

Can nothing be done to stop the persistent undercutting that goes on, and also to stop the poaching by estate agents, auctioneers and so-called accountants, and also by solicitors' clerks, who prepare agreements, wills, leases, obtain probate, and in many numerous ways do work that should be done by solicitors? As to undercutting, surely it is not impossible for solicitors to combine in some way to stop this?

The men who condescend to this sort of thing are usually of a poor stamp, and eventually end by robbing clients. Against these men clients should be protected.

If the Incorporated Law Society would only condescend to take this matter seriously in hand, I feel sure it could at least be checked.

I am against meddling with the scale; no matter how low this is made, cutting will go on.

If the society were to intimate to the provincial societies, and to the profession generally, that any solicitor reducing his scale fees more than, say, 15 to 20 per cent., except in exceptional cases—*e.g.*, when acting for all parties or where the client is poor, would be considered to have committed a gross breach of professional etiquette, which should be reported, it would help us to resist the unreasonable demands now made, and the fear of getting on a black list might have a good effect.

I should like to hear the views of brother practitioners on the subject; something certainly must be done if we are to live.

ANOTHER COUNTRY SOLICITOR.

A Warning.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—With a view to saving my professional brethren from imposition I shall be obliged if you will warn them against a man calling himself H. G. Wallace, of Church-place, Twickenham, who applied to me for help last week, giving as references Canon Westmacott, of Truro, and Canon Prosser, of Twickenham. He told me they both knew him and his wife very well, and had given him assistance at various times—indeed, the coat he was then wearing had been given him by Canon Prosser.

On inquiry, both clergymen informed me that they knew nothing of anyone of the name nor anyone who answered to the description.

83, Pall Mall, June 21. DENHAM WESTMACOTT.

CASES OF THE WEEK.

Court of Appeal.

JOHN JONES & SONS (LIM.) *v.* FINANCIAL TIMES (LIM.).

No. 1. 7th June.

DEFAMATION—LIBEL—COPY OF A PUBLIC DOCUMENT—PRIVILEGE.

The defendants published in their newspaper a copy of certain notices of Receiverships registered at Somerset House under the Companies Act of 1907. *One of these notices was as follows: "John Jones & Sons (Limited) (Engineers, Loughborough)." The words in brackets did not appear in the register, but were added by the defendants in place of the number under which the papers were filed, as there were more than one company registered as John Jones & Sons (Limited). It turned out that, by a mistake, the plaintiffs' number had been applied to this notice, which in fact referred to another firm than the plaintiffs. The plaintiffs were solvent, and no receiving order had been made against them, and they claimed damages for libel. Held, by Darling, J., that as the defendants had not copied the register* simpliciter *they had no defence to the action, and he directed the jury that the only question for them was that of damages. The defendants appealed.*

Held, not merely that there had been misdirection, but that the defendants were entitled to judgment either on the ground of privilege or justification. The Legislature thought it well in the public interest that an open record should be kept of receivership orders. Newspapers that published such registrations were simply assisting the Legislature to carry out that object, and copies of such notices were privileged.

Searles *v.* Scarlett (1892, 2 *Q. B.* 56) *considered and approved.*

Appeal by the defendants from a judgment of Darling, J., who tried the action with a special jury at the Leicester Assizes. The plaintiffs were engineers carrying on business at Loughborough, and they complained that the defendants, the proprietors of the *Financial Times*, had in its issue of the 18th of July, 1908, falsely and maliciously written, printed, and published of and concerning the plaintiffs the following, that is to say: "Receiverships Registered.—Appointments filed at Somerset House under the 1907 Act.—John Jones & Sons (Limited) (Engineers, Loughborough). A notice of the appointment of J. W. Davidson, C.A., of 6, Castle-street, Liverpool, as receiver and manager, by order of Court dated the 4th of March, 1904, has been filed pursuant to section 11 (2) of the Companies Act, 1907." That section requires that if any person obtained an order for the appointment of a receiver and manager, he must within seven days give notice to the registrar of companies at Somerset House, and have the fact entered upon the record. The record could be inspected by any person on payment of 1s., and therefore any person searching the record would have exactly the information which had appeared in the above notice, and which formed the alleged libel. The plaintiffs contended (*inter alia*) that by the said words the defendants meant that the plaintiffs were in

financial difficulties, and were a company to whom credit could not or should not be given. The defendants admitted that they wrote, printed, and published the words complained of, but they did not admit that they wrote, printed, or published any of the said words of or concerning the plaintiffs or with any of the meanings alleged by the plaintiffs. The defendants pleaded that the words complained of were a fair and accurate extract from the register kept by the Registrar of Joint Stock Companies pursuant to the Companies Acts, 1862 to 1907, and that the said words were published by the defendants for the purpose of giving information to the public, and in good faith and without malice towards the plaintiffs, and that the occasion of the alleged publication was, therefore, privileged. The defendants in their issue of the 5th of August, 1908, published this apology: "Company Receiverships.—A correction.—In our issue of the 18th of July, among the list of receiverships registered at Somerset House we recorded the registration of the appointment of a receiver of John Jones & Sons (Limited) (Engineers, Loughborough). Notice of such an appointment was, as we discovered upon inquiry, erroneously registered, no receiver whatever having been appointed in respect of this company. The unfortunate mistake was in no sense due to any error on our part, but was entirely owing to a wrong registration having been filed. We, however, tender our sincere apology to the directors of John Jones & Sons (Limited) for any inconvenience that the mistake may have entailed upon them." It appeared that in the year 1904 the Bank of Liverpool had obtained in the Palatine Court a receivership order against John Jones & Sons, St. George's Ironworks (Limited), who were a company carrying on business at Liverpool. Upon the passing of the Companies Act, 1907, they gave notice of the fact that the order had been obtained to the Registrar of Joint Stock Companies at Somerset House. By some mistake on the part of a clerk the notice was filled up incorrectly. It was filled up, not with the number which referred to John Jones & Sons, St. George's Ironworks (Limited), but with the number which referred to the plaintiff company. The notice was given to the registrar, and was registered by him. The result was that the defendants' clerk, whose duty it was to make out for them the list of registered receivership orders, found this receivership order registered against the number which corresponded with John Jones & Sons (Limited), and to identify the company he added in brackets the words "Engineers, Loughborough." At the trial Darling, J., directed the jury that if the defendants had simply copied the notice with the number and had left it for anyone reading the notice to find out which firm of John Jones & Sons (Limited) the number referred to no action would have been maintainable against the defendants, but that inasmuch as the notice was not an exact copy they were liable, and the only question the jury had to deal with was that of damages. The jury awarded £100. The defendants appealed, and relied on *Searles* v. *Scarlett* (1892, 2 Q. B. 56).

Fletcher Moulton, L.J., said he thought that the direction to the jury that the only question was that of damages was incorrect. In his opinion, the defendants were entitled to judgment on two grounds—first, on that of privilege, which had been expressly pleaded; and, secondly, on that of justification which, though not formally pleaded, was impliedly raised by the defence. He entirely agreed with the principle laid down in *Searles* v. *Scarlett* (*supra*) that the publication of a mere copy of what was contained in a register of a document kept for the express purpose of enabling the public to obtain information was privileged.

Buckley, L.J., and Sir John Bigham, P., delivered judgment to the same effect. Judgment was according entered for the defendants with costs.—Counsel, *Tindal Atkinson*, K.C., and *Neilson*, for the defendants; *T. Hollis Walker* (*Hugo Young*, K.C., with him) for the plaintiffs. Solicitors, *Nicholson, Graham, & Beesly*, for the appellants; *Field, Roscoe, & Co.*, for *Drane & Son*, Loughborough, for the respondents.

[Reported by Erskine Reid, Barrister-at-Law.]

Re A. G. No. 1. 21st June.

Practice—Lunacy—Application made to Lunacy Judge in Open Court—Application for Immediate Appointment of a Receiver and Manager, with Liberty to Act at Once Pending His Giving Security.

Counsel made an application to Vaughan Williams, L.J., sitting in the Court of Appeal as Judge in Lunacy for the time being, for the immediate appointment of an interim receiver and manager of the estate and business of A. G., a chair manufacturer of High Wycombe, who on Sunday, the 13th inst., made an attack upon his wife, who died shortly afterwards from the injuries she received. At the inquest the jury returned a verdict of murder against A. G., but expressed the view that for some time past he had been of unsound mind, and was mad at the time he attacked his wife. He stated that the man's sister, at whose instance the present application was made, had already presented a petition in lunacy. The man was still living at his home in charge of a nurse and a police-constable.

Vaughan Williams, L.J., said he would order the immediate appointment of a receiver and manager, with liberty to act at once until further notice, pending the giving of security in the usual way. In his view the expression "interim receiver" was not an appropriate term for a receiver and manager appointed on such an application as the present. Order accordingly.—Counsel, *Warwick Draper*. Solicitors, *A. Cox & Son*, for *Clarke & Son*, High Wycombe.

[Reported by Erskine Reid, Barrister-at-Law.]

DEAN AND ANOTHER *v.* BROWN. No. 1. 14th June.

Practice—County Court—Discretion of County Court Judge to Grant New Trials—Fresh Evidence—County Courts Acts, 1888 (51 & 52 Vict. c. 43), s. 93.

The power to grant new trials conferred upon the judges of county courts by section 93 *of the County Courts Act*, 1888, *is not an absolute power to be exercised upon any grounds which the judge may think fit, but is subject to the power to grant one for such reasons in law as a superior court would deem sufficient for a new trial.*

So held by Lord Alverstone, C.J., *and* Farwell, L.J., *following* Murtagh *v.* Barry (24 *Q. B. D.* 632), Fletcher Moulton, L.J., *dissenting.*

Application by the defendant from an order of the Divisional Court (Darling and Jelf, JJ.). The action was brought in the Manchester County Court by a child, suing by her father, claiming £50 damages for an alleged assault by the defendant, a certified teacher in the Church Road Municipal School. The judge (his honour Judge Barry) entered judgment for the plaintiff with £12 damages and costs on the 12th of October, 1908. On the 13th of November, 1908, application was made to the learned judge on behalf of the defendant for a new trial on the ground that subsequent to the hearing of the action on the 12th of October fresh evidence of a very important character had come to the knowledge of the defendant, which, it was alleged, would have a very material bearing on the decision. The county court judge granted the application on the terms that the defendant brought the damages into court and gave security for the costs of the trial. The plaintiff appealed to the Divisional Court, who allowed the appeal, following the decision in *Murtagh* v. *Barry* (24 Q. B. D. 632) and *Young* v. *Kershaw* (81 L. T. 531). *Cur. adv. vult.*

Lord Alverstone, C.J., said that in his opinion the decision appealed from was right. The case was really concluded by the decision of Lord Coleridge, C.J., in *Murtagh* v. *Barry*, who laid it down that when a county court judge claimed not to be bound by rules as to the granting of new trials which were binding upon the High Court, and to set aside the verdict of a jury *toties quoties* upon the simple ground that he did not like the verdict, he was taking up a position which could not be supported in law. He agreed with the Divisional Court that the reasons given by the judge were insufficient to authorise him to grant a new trial on the fresh evidence the defendant proposed to adduce. The appeal in his opinion failed.

Farwell, L.J., gave judgment to the same effect.

Fletcher Moulton, L.J., dissented. By a majority the appeal was dismissed with costs.—Counsel, *H. Lynn* and *R. J. N. Neville*, for the defendant; *E. Wild*, for the plaintiff. Solicitors, *Baker & Nairne*, for *Corbett & Co.*, Manchester; *Sharpe, Parker, & Co.*, for *Wm. Watson*, Manchester.

[Reported by Erskine Reid, Barrister-at-Law.]

GADD *v.* PROVINCIAL UNION BANK. No. 1. 12th June.

Money-lenders Act, 1900, s. 2—Carrying on Business at Registered Address—Isolated Transaction at Client's Residence—Bill of Sale—Action for Trespass—Interlocutory Order in Favour of Plaintiff—Appeal Pending by Defendants—Right of Plaintiff to Set Action Down for Trial.

Section 2 *of the Money-lenders Act*, 1900, *requires a money-lender to carry on his business at his registered address, and at no other place.*

Held, by Fletcher Moulton *and* Farwell, L.JJ., *that a bill of sale under which money at interest was lent to the plaintiff by the defendants, a registered firm of money-lenders, the whole of which isolated transaction was carried out and completed at the plaintiff's private address, was void as being a carrying on of business by a money-lender not in accordance with the provisions of the above section.*

The defendants entered an appeal to the House of Lords from that order. The plaintiff took out a summons to set down for hearing his action against the money-lenders claiming damages for alleged trespass, they having taken possession of the goods at his house covered by the alleged bill of sale, which bill of sale by the order as stated above was held to be invalid. Eve, J., *refused to make an order on the summons until the decision of the House of Lords was given, on the ground that the order would embarrass the defendants in their defence. The plaintiff appealed.*

Held, by Fletcher Moulton *and* Buckley, L.JJ., *that the fact that the plaintiff had obtained an order in his favour did not debar him from setting down his action for trial before the defendants' appeal was heard and determined in the House of Lords.*

Appeal by the plaintiff from the refusal of Eve, J., sitting as Vacation Judge, to make an order on the plaintiff's summons for direction that the action should go to trial. The defendants had opposed the order on the ground that until their appeal from an order of this court dated the 21st of May, and reported 25 Times L. R. 591, had been heard and disposed of by the House of Lords, they would be seriously embarrassed in defending the action, which, so long as the order stood, was in fact rendered an undefended action. The facts were, shortly, that the plaintiff, who lived at Ilford, made an arrangement with the defendants, moneylenders at Ipswich, in February, 1908, whereby they took a bill of sale over the furniture and effects in his house, and on that security advanced him £100, interest on which was to be at the rate of eightpence in the pound per month. The whole transaction was carried out and completed at the plaintiff's private address at Ilford. The instalments were not regularly paid, and the defendants on several occasions took possession of the goods and

chattels comprised under the alleged bill of sale. By section 2 (b) of the Money-lenders Act, 1900, "A money-lender shall carry on the money-lending business in his registered name and in no other other name and under no other description and at his registered address or addresses and at no other address." The plaintiff claimed that the bill of sale was invalid under this section, and brought an action against the defendants for trespass, claiming damages. The defendants contended that an isolated transaction did not come within the "money-lending business," and therefore the bill of sale was not rendered invalid. This question was ordered to be tried as an interlocutory point. and, as stated above, the Court of Appeal (Fletcher Moulton and Farwell, L.JJ.) on the 21st of May decided that the bill of sale was invalid as coming within section 2 of the Act of 1900, and their lordships granted an interim injunction restraining the defendants from dealing in any way with the plaintiff's goods under the alleged bill of sale until the trial of the action.

FLETCHER MOULTON, L.J., in giving judgment, said the plaintiff appealed from the refusal of Eve, J., to make an order on his summons for directions on the ground that the fact that he had got from this court on the 21st of May an order in his favour on the point then before the court did not deprive him of his right to go to trial and see what damages a jury would award him for the trespass, which, if the decision given under the Act of 1900 was upheld by the House of Lords, admitted of no defence. In his opinion, the plaintiff ought not to be debarred from going on with his action. It had been said by the defendants that the court ought not to reverse the decision of Eve, J., because if the appeal to the House of Lords was successful heavy costs would be thrown away. That was an argument which was applicable to every case where a decision was appealed against, and he thought the fact that the plaintiff had obtained an order in his favour ought not to be used against him as a ground for staying the action being heard until the decision of the House of Lords was given. The appeal must succeed.

BUCKLEY, L.J., concurred. Order accordingly.—COUNSEL, *Ritter*, for the plaintiff; *W. de Bracey Herbert*, for the defendants; SOLICITORS, *J. K. Torkington; Carthew & Wheeler*, for *Lawton, Warnes, & Sons*, Ipswich.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

***Re* HANBURY. COMISKEY *v.* HANBURY.** Eve, J. 15th June.

CAPITAL AND INCOME—LUMP SUM PAYABLE BY INSTALMENTS FOR OCCUPATION OF HOUSE—DEATH OF TENANT BEFORE INSTALMENTS PAID—DEFRAYING PART OF DEBTS OUT OF INCOME.

Where a testator agreed to pay a lump sum by instalments for the occupation of a house, and died before the instalments were paid,

Held, that they were payable out of capital.

The rule in Allhusen *v.* Whittell (*L. R.* 4 *Eq.* 295) *does not apply to an absolute gift with an executory gift over.*

These were two adjourned summonses dealing with questions as between capital and income, and arose with regard to the estate of the late Right Hon. R. W. Hanbury. It appeared that the testator shortly before his death agreed to take Herbert House, Belgrave-square, from February to July, 1903, for which he was to pay a thousand guineas by three instalments. Before all the instalments were paid, the testator died, and the question now arose whether the unpaid instalments were to be paid out of capital or income. The second summons raised the question whether income ought to contribute towards defraying the debts of the testator in accordance with the rule in *Allhusen* v. *Whittell* (L. R. 4 Eq. 295).

EVE, J., said he would take the second summons first. It was a summons to vary the master's certificate by eliminating a contribution by the income towards defraying the debts of the testator in accordance with the decision in *Allhusen* v. *Whittell* (L. R. 4. Eq. 295). The construction of the will had once for all been decided by the House of Lords in *Comiskey* v. *Bowring-Hanbury* (1905, A. C. 84), when it was declared that there was an absolute gift of the testator's real and personal estate to the widow, subject to an executory gift at her death to such of the testator's nieces as should survive her. The effect of that decision was to give the property to the widow absolutely subject to an executory gift over in certain events. It was an absolute gift, and though the widow might in a sense be regarded as in the position of a tenant for life, she took absolutely. It was difficult to see how the case of *Allhusen* v. *Whittell* could apply to such a gift, and therefore the executor was not entitled to say that the debts were not to be borne by capital. With regard to the first summons, it raised the question whether part of the thousand guineas agreed to be paid for the occupation of Herbert House was to be paid out of capital or income. It was true, as the plaintiff contended, that a residuary legatee ought not to take the benefit without also taking the burden. It was also true that the parties to the agreement had treated the thousand guineas as rent. But on the true construction of the agreement the obligation was to pay a fixed sum for the use of the premises, and that sum was to be paid by three equal instalments. The instalments therefore which were unpaid at the death of the testator ought to be paid out of capital and not out of income.—COUNSEL, *Jessel*, K.C., and *Christopher James; P. O. Lawrence*, K.C., and *Austin Cartmell; Byrne.* SOLICITORS, *Walker & Martineau; Patersons, Snow, & Co.*

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

***Re* ILLINGWORTH. BEVIR *v.* ARMSTRONG.** Eve, J. 11th and 15th June.

APPOINTMENT—POWER BY WILL DURING COVERTURE—EXERCISE OF POWER DURING COVERTURE—DEATH WHILE DISCOVERT—VALID EXERCISE OF POWER.

A power given to a married woman to appoint by will during coverture is validly exercised by a will executed by her during coverture, although at the date of her death, when the will came into operation, she was discovert.

Burnham *v.* Bennett (1 *De G. & Sm.* 813), *and* Cave *v.* Cave (8 *De G. M. & G.* 131) *applied.*

This was an adjourned summons asking whether, according to the construction of a settlement, the power of appointment by will during coverture conferred thereby on the testatrix, was validly exercised by her will by reason of the will having been executed by her while covert, and notwithstanding that at the date of her codicil and at the date of her death the testatrix was discovert. By a marriage settlement of the 24th of July, 1878, certain sums were settled upon trust for Sarah Ann Holderness for life, and after her death in trust for such person or persons and for such purposes as she should during coverture by will or deed appoint, and in default of such appointment in trust for her next of kin. The said S. A. Holderness married William Illingworth on the 25th of July, 1878. By her will, dated the 20th of September, 1884, the said S. A. Illingworth gave and appointed all the remainder of her property, including the property subject to the trusts of the settlement, unto her brothers and sisters in equal shares as tenants in common. William Illingworth died in April, 1886, and therefore at the date of the will his wife was still under coverture. On the 20th of April, 1898, the testatrix made a codicil appointing new trustees, and confirming her will, but which did not affect the appointment. She died on the 27th of December, 1908. This summons was taken out to have it determined whether, according to the true construction of the settlement, the will was to be executed and come into operation during coverture, or whether the power could be exercised by a will executed during coverture, although it became operative while the testatrix was discovert.

EVE, J.—The form of this settlement is unusual, but I have to construe it. It contained a trust for such person or persons and for such purposes as she should during coverture, by will or deed, appoint. By her will, dated the 20th of September, 1884, she appointed the property to her brothers and sisters in equal shares. Her husband died in April, 1886. On the 20th of April, 1898, the testatrix made a codicil, by which she appointed new trustees, and confirmed her will, but did not affect the appointment under the power. The testatrix died in December, 1908, and her will was proved in 1909. The question now arises whether the power of appointment was validly exercised, or, in other words, where a married woman, having power to appoint by will during coverture, dies discovert, whether the fact that she dies discovert renders invalid the appointment which she made during coverture. Having heard the arguments and looked at all the cases, I have come to the conclusion that there is no case exactly in point one way or the other. At first I was much impressed with the case of *Cooper* v. *Martin* (L. R. 3 Ch. 47), which seemed to decide that the appointment ought to be regarded as made at the time when the will came into operation—that is, at the death of the appointor—but on further consideration I doubt whether the decision goes to that length or decides that the appointment must be effective within the limited time. I cannot extract from the case any general principle that the power must be made effective within the prescribed time. The same observations apply to the case of *Potts* v. *Britton* (L. R. 11 Eq. 433), where the form of the settlement was peculiar. I regard therefore those two authorities as binding on the point that the power must be exercised within the limited time, but not on the point raised in this case. The question ought to be decided on the construction of this particular settlement. *Burnham* v. *Bennett* (1 De G. & Sm. 513) is an authority for saying that the power of appointment must be exercised during coverture. But there was another question in that case, namely, whether the power had been exercised with the necessary formalities, and it was referred to the Master to inquire whether this had been done, and in his report he found that there was no sufficient evidence that the power had been properly executed. Now, all that would have been unnecessary if the power in this case had not been validly exercised by reason of its coming into operation while the lady was discovert. I derive further assistance in coming to that conclusion from the case of *Cave* v. *Cave* (8 De G. M. & G. 131). The combination of those two cases is in favour of the view that the appointment in the present case is good, notwithstanding that the testatrix died discovert. I answer the question, therefore, in the affirmative.—COUNSEL, *Vaisey; Lawrence*, K.C., and *Nuttall; Stewart Smith*, K.C., and *Sheldon; Mansfield.* SOLICITORS, *Ernest Bevir; Ullithorne, Currey, & Co.; Sims & Syms.*

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Solicitors' Cases.

***Re* C. (A SOLICITOR).** Warrington, J. 18th June

SOLICITOR—TAXATION—PETITION OF COURSE—ORDER DISCHARGED.

A client obtained an order for taxation of his solicitor's bill of costs by presenting a petition of course. It appeared subsequently that there was a dispute as to the facts between him and his solicitor affecting his right to have the order.

Held, that he ought to have proceeded by way of special application.

This was a motion on the part of a solicitor for an order to discharge, with costs against his client, the order of course which the client had obtained for taxation of his bill of costs. At the end of 1908 the client, the respondent on this application, brought an action for divorce, which was compromised before trial on the terms—according to the applicant—that a third party should pay the respondent £500 and the applicant £150 for costs. The respondent did not admit the agreement, or that he was bound by it; and he claimed that there was a balance due to him on the £150 after satisfying the applicant. He presented a petition, and obtained his order for taxation. The applicant now relied on *Re Chapman* (20 T. L. R. 3). The respondent argued that in *Re Chapman* there was a binding agreement proved, while here there was not.

WARRINGTON, J.—The ground of this application is that material facts were suppressed in the petition. The petition is in the ordinary form: The petitioner had employed C. as his solicitor; the solicitor refused to deliver up papers belonging to the petitioner; the solicitor had obtained a sum believed to exceed the petitioner's liability to him; the petitioner, however, was ready to pay any balance that might be found due from him on taxation. The question in dispute was whether the £150 was paid in discharge or on account of costs. But how was the judge or the registrar to see that there was any dispute at all between the parties? He would assume that the sum was paid on account. There is a question of fact to decide. If the money was paid in discharge of costs, then *Re Chapman* is directly in point. If it was paid in part discharge, the client must make a special application; he must not decide his own case and then present a petition of course. It is a perfectly plain case, and I must discharge the order. Leave to appeal was refused.—COUNSEL for the applicant, *Groser;* for the respondent, *H. J. H. Mackay.* SOLICITORS for the respondent, *Jacksons, Elwell & Curran.*

[Reported by H. F. CHETTLE, Barrister-at-Law.]

Re **P. (A SOLICITOR).** Eve, J. 17th, 18th, and 19th June.

SOLICITOR—COSTS—TAXATION—LIGHT RAILWAYS ACT, 1896—PROVISIONAL ORDER—PARLIAMENTARY OR CHANCERY SCALE—CHARGES BEFORE RETAINER—DEPOSIT OF PLANS.

The costs of and connected with the preparation and making of a provisional order under the Light Railways Act, 1896, are taxed on the Chancery, and not the Parliamentary, scale.

Semble, *the deposit of plans ought to be made by post, and the cost of personal service will not be allowed, except under special circumstances.*

This was a summons to review taxation. Three objections were carried in—(1) that the costs of obtaining a provisional order under the Light Railways Act, 1896, ought to be taxed on the Parliamentary scale; (2) that certain charges ought to be allowed though made before the solicitor's retainer; and (3) that the costs of the solicitor and two clerks in personally depositing the plans ought to be allowed. To the first objection the taxing master said: "I think these are not Parliamentary costs at all, and I have not been asked to consider the items in detail."

EVE, J.—In 1903 certain landowners conceived the idea of a light railway, and resorted to the practice usual in such cases of retaining a solicitor and a contractor to do the work, which is work of a more or less speculative character. No doubt the solicitor did his best to carry out his instructions. These undertakings cannot be launched without expense, industry, and experience, and the laying out of the railway and the preparation of the provisional order involves considerable labour, which ought to be paid for liberally. I assume that the taxing master did not approach the taxation with any desire to deprive the solicitor of his proper charges. The first question which I have to decide is whether these costs are to be taxed under the Parliamentary scale or not. Now, the Legislature considered that light railways would generally be constructed in places where it would not be worth while to construct an ordinary railway, and therefore it intended that the expediture of capital should be as small as possible, and by statute it was provided that such undertakings should come before another tribunal, and that there should be no recourse to Parliament. The intention of the Legislature was to keep the promoters from the necessity of resorting to Parliament, the result being that the promoters of a light railway are placed in an analogous position to the promoters of a tramway. I am therefore bound by the decision in *Re Morley* (L. R. 20 Eq. 17), where Sir George Jessel held that the costs of and connected with the preparation and making of a provisional order under the Tramways Act, 1870, are to be taxed on the Chancery scale, and he so decided on the ground that it was the intention of the Legislature to avoid Parliamentary proceedings. Under those circumstances I dismiss the summons as regards the scale on which these costs ought to be taxed. Then it is said that even if the Parliamentary scale does not apply, the work was done under pressure, and therefore the taxing master ought to have allowed special remuneration. I can see that the laying out of the railway and the referencing would involve special labour, but it was the duty of the person saying that the remuneration ought to be increased to bring the circumstances before the taxing master which would justify the extra remuneration. The taxing master says that he was not asked to consider the items in detail. That is a fatal objection, and I cannot now go into the matter, and I dismiss the summons also on that ground. Then it is said that it was a condition of the solicitor's employment that he should find a contractor who would undertake the work on the terms specified, and that his retainer did not commence until after he had made certain charges. On that finding by the taxing master I can only dismiss the summons. Then there is the objection that the master has allowed too little for the deposit of plans. The master says: "I think the deposit of the plans could have been made by post, but under the circumstances and considering the shortness of the time, I have allowed the expenses of service by a clerk. I do not feel justified in making any further allowance." Now, the mere fact that if the matter had come before the court in the first instance the court would have come to a different conclusion is not a sufficient reason for overruling the taxing master, for the simple reason that the master had materials before him which are not before the court. *Primâ facie,* I should have been inclined to increase this item, but according to the settled practice I must treat it as a mere matter of quantum, and that being so I am concluded by the finding of the taxing master. The summons will be dismissed on all the three points with costs.—COUNSEL, *Devonshire; Tyldesley Jones.* SOLICITORS, *E. W. J. Peterson; Woodcock, Ryland, & Parker,* for *Isaac Cooke & Sons,* Bristol.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

MALLEY *v.* **MALLEY.** Bigham, P. 14th June.

DIVORCE—WIFE'S PETITION—FINANCIAL ASSISTANCE FROM HUSBAND'S SISTER—NO COLLUSION.

Where a wife, petitioner in a suit for dissolution of marriage, received monetary assistance from her husband's sister (presumably his agent).

Held, this was not a collusive arrangement between the petitioner and the respondent.

Petition for divorce. The petitioner was Margaret Malley, *née* Harrison, and she sought a dissolution of her marriage with Thomas William Malley on the ground of his desertion, cruelty, and adultery. It appeared that the parties were married on the 7th of February, 1892, at Preston, and had one child issue of the marriage. The respondent in 1895 began to ill-treat the petitioner, and in consequence the latter insisted upon a separation deed in May, 1897. A weekly allowance was paid for about a year under this deed. The petitioner in 1898 discovered that the respondent was living with a woman in Preston. When taxed about his infidelity he admitted it. Subsequently the respondent departed for Canada with the woman in question. He did not communicate with the petitioner, but wrote to his sister. In July, 1908, the petitioner was approached by a friend of the respondent's sister and urged to bring a divorce suit against the respondent. To this suggestion the petitioner replied as to her want of means, and referred to the fact that the respondent owed her £325 under the terms of the separation deed. The respondent's sister expressed her willingness to give the petitioner the sum of £100 and pay the costs of the suit if the latter would divorce the respondent. Evidence having been given in support of the petition, counsel for Mrs. Malley referred to *Churchward* v. *Churchward and Holliday* (*Queen's Proctor intervening*) (43 W. R. 380; 1895, P. 7), and urged that the facts in that case were quite distinguishable from the present one. The petitioner was only obtaining payments of money from her husband's relative which she might have obtained by process of law from the respondent had he been in England. Presumably the sum of £100 was only paid to the petitioner on account of the arrears of allowance under the deed, which, if her husband did not return to England, she would never obtain. There was no agreement not to defend, neither was there any agreement to withhold facts from the court, nor to do anything except to clear off arrears and enable the husband to return to this country. If he had returned he would have been bound to finance the petitioner in her suit for divorce.

BIGHAM, P., said that he was satisfied as to the facts alleged in the petition and that there had been no collusive arrangement of any kind within the meaning of *Churchward* v. *Churchward* (*supra*), which was a case on quite a different footing. The petitioner was here only obtaining that which she could have obtained by process of the court had the respondent been in England, and if he remained out of the country she could not have recovered any of the arrears due under the deed. With regard to the deed, it had been put an end to by the husband's conduct in leaving the country with another woman and remaining away for over ten years, without paying his wife a penny towards her support. There would be a *decree nisi,* with costs, and the custody of the child.—COUNSEL, *J. Harvey Murphy.* SOLICITORS, *Indermaur & Brown,* for *Callis,* Blackpool.

[Reported by DIGBY COTES-PREEDY, Barrister-at-Law.]

In the course of the hearing of a divorce case on Tuesday, says the *Times,* Mr. Justice Bargrave Deane, referring to some letters which he had received from witnesses in the case, said that he wished people to understand once and for all that by writing to the judge they only injured their case. He had that morning received a most improper letter containing all kinds of suggestions obviously intended to influence his mind in giving judgment. Needless to say it would have no such effect.

Societies.

The General Council of the Bar.

The following officers and additional members have been appointed :—Chairman, Mr. W. English Harrison, K.C.; vice-chairman, Mr. E. L. Levett, K.C.; treasurer, Mr. T. Tindal Methold; additional members, Mr. C. F. Gill, K.C., Mr. W. T. Barnard, K.C., Mr. P. S. Gregory, Mr. C. H. Sargant, Mr. R. V. Bankes.

Wakefield Incorporated Law Society.

The annual meeting of members was held at the Strafford Arms Hotel, Wakefield, on Thursday, the 11th of March, 1909. There were present Mr. B. S. Briggs (president) in the chair, Messrs. Atter, G. Beaumont, T. Catterall, T. E. Catterall, Chalker, Coles, Cooke, Dickinson, Haworth, Jones, Kingswell, G. W. L. Fernandes, E. Lodge, Mason, A. D. Smith, Sugden, Townend, and Greaves (hon. secretary). The notice convening the meeting was taken as read. The report of the committee was read by the hon. secretary. The treasurer's accounts were presented. The chairman read his address.

Proposed by Mr. A. D. Smith, seconded by Mr. Townend, and resolved : "That the report of the committee and the treasurer's accounts be accepted, and that the same and the president's address be printed and circulated amongst the members."

Proposed by the President, seconded by Mr. Chalker, and resolved : "That for the current year the treasurer do pay out of the funds of this society to the Law Society the subscription of each member of this society, so as to qualify him as a member of the Law Society."

Proposed by the President, seconded by Mr. Haworth, and resolved : "That for the current year this society's subscription to the Yorkshire Board of Legal Studies be £10 10s."

An amendment, proposed by Mr. Cooke, seconded by Mr. Smith, that the subscription be £7 7s., instead of £10 10s., was put to the meeting and declared not carried.

A further amendment that the subscription be £5 5s., proposed by Mr. Kingswell, seconded by Mr. Townend, was also declared not carried.

Proposed by Mr. Haworth, seconded by Mr. Townend, and resolved : "That for the current year this society's subscription, £4 4s., to the Yorkshire Union of Law Societies be paid."

Proposed by the President, seconded by Mr. Cooke, and resolved : "That Mr. C. J. Haworth, M.A., LL.B., be elected President for the current year."

Proposed by Mr. Chalker, seconded by Mr. Smith, and resolved : "That Messrs. T. B. Sugden and H. Plews be elected vice-presidents for the current year."

Proposed by Mr. Catterall, seconded by Mr. Kingswell, and resolved : "That Mr. Greenhalgh be re-elected honorary treasurer for the current year."

Proposed by Mr. Briggs, seconded by Mr. Chalker, and resolved : "That Mr. G. Beaumont, M.A., B.C.L., be elected honorary secretary for the current year."

Proposed by Mr. Dickinson, seconded by Mr. G. Beaumont, and resolved : "That Mr. Kingswell be re-elected honorary librarian for the current year."

Proposed by Mr. Cooke, seconded by Mr. Kingswell, and resolved : "That Messrs. Atter and Coles be elected auditors for the current year."

The following were then elected members of the committee, namely : Messrs. H. Beaumont, Briggs, Cooke, Chalker, Greaves, Leatham, Lodge, and Townend.

Proposed by Mr. Cooke, seconded by Mr. Lodge, and resolved : "That Messrs. C. J. Haworth and F. E. Cobby be re-elected the representatives of this society on the Council of the Yorkshire Board of Legal Studies."

Proposed by Mr. G. Beaumont, seconded by Mr. Haworth, and resolved : "That Messrs. Plews and Chalker be re-elected the representatives of this society on the Yorkshire Union of Law Societies for the current year."

Proposed by Mr. Briggs, seconded by Mr. Fernandes, and resolved : "That the recognised Christmas holidays this year be the 25th, 27th, and 28th of December."

Proposed by Mr. Chalker, seconded by Mr. Lodge, and resolved : "That a hearty vote of thanks be given to the president for his services during his year of office."

Proposed by Mr. Dickinson, seconded by Mr. A. D. Smith, and resolved : "That a vote of thanks be given to Mr. A. E. Greaves for his services as honorary secretary for two years."

The following are extracts from the report of the committee :—

Members.—The number of ordinary members for the year 1908 was fifty-three. No new members have been elected during the year.

Land Transfer.—The question of compulsory registration of title is again prominently before the members of the profession. In July last a Royal Commission was appointed to consider and report on the working of the Land Transfer Acts, and a large volume of evidence has already been given. The Yorkshire Union of Law Societies, acting in conjunction with the Associated Provincial Law Societies, have taken the matter up and are closely watching the course of events. There is no doubt that the commissioners' report will be a most momentous one both as regards the profession and the public generally.

Solicitors' Accounts.—At the last annual meeting the attention of members of the society was called to the communication addressed to them by the Incorporated Law Society of England and Wales on the subject of Solicitors' Practice and Account Keeping, and it was then resolved that each member should be urgently recommended to either keep a client's account and/or have his accounts audited professionally yearly. Your secretary invited the members to inform him whether they would adopt either or both of such suggestions. In 1908 there were fifty-three members, and the above invitation was conveyed to each one. Thirteen members are not now in Wakefield, or are not in private practice. Twenty-seven members have replied, but thirteen members, although invited on two occasions and in some instances personally as well, have not in any way replied to the secretary's communications. Your committee think that this is not quite courteous to the society on the part of those members who have not replied. They are still of opinion that it is expedient that one of the two courses suggested at the annual meeting should have been adopted, and it was not putting a very great tax on the members when they were asked to reply to the secretary's invitation.

Law Students' Journal.

Calls to the Bar.

The following gentlemen were called to the Bar on Wednesday last :—

Lincoln's Inn.—C. Cutlack (certificate of honour, C.L.E., Easter, 1909), Magdalen Coll., Oxford, B.A.; Shrikrishna Gunaji Velinker (certificate of honour, C.L.E., Easter, 1909), a Vakil of the High Court, Bombay; Sajba Shankar Rangnekar (certificate of honour, C.L.E., Trinity, 1909), a Vakil of the High Court, Bombay; G. L. Bruce, Balliol Coll., Oxford, M.A.; N. H. Clifford-Jones; S. B. W. D'Esterre, Exeter Coll., Oxford, B.A.; F. Briggs, St. John's Coll., Oxford, B.A.; F. E. M. Hosein; R. B. Foster, P. M. Oliver, C.C.C., Oxford, B.A.; Bankim Chandra Sen; H. G. A. Baker, Magdalen Coll., Oxford, B.A.; J. H. Molyneux, St. Catherine's Coll., Camb., B.A., LL.B.; E. W. Quartey-Papafio; N. J. D. Hammond; O. H. Covington; Sei Chen Wang; J. P. de Castro, St. John's Coll., Camb., M.A.; Ibn-I-Ahmad, Allahabad Univ.; C. D. Shaw; Narendra Nath Ghatak; Kanwar Narain; D. H. C. Monro, Oriel Coll., Oxford, B.A.; Krishna Raghunath Chandorkar; Mohamad Masudul Hasan Siddiqi; Mohinder Singh; Basudha Kanta Nag, Calcutta Univ.; L. M. May.

Inner Temple.—C. R. C. Petley, Camb.; the Hon. R. B. C. Scarlett; I. E. Snell, B.A., Oxford; M. D. Devadoss; W. T. Ivimey, B.A., Oxford; H. S. Myer, B.A., LL.B., Camb.; J. F. Gore, B.A., Oxford; S. F. S. Johnston, B.A., Oxford; I. B. Logan, B.A., Oxford; H. J. Casey, B.A., LL.B., Camb.; the Hon. B. B. Ponsonby, B.A., Camb.; N. S. Subbarao, B.A., Camb.; F. W. Charlton, B.A., Oxford; W. Marsh, B.A., LL.B., Camb.; F. W. Pepperell, London; G. E. Williamson, B.A., Camb.; L. E. Jones, B.A., Oxford; L. C. F. Oldfield, B.A., Oxford; C. T. le Water, B.A., Camb.; R. E. Negus, B.A., Oxford; H. A. Smith, B.A., Oxford; J. F. H. Templer, LL.B., Camb.; H. V. Hunt, B.A., Oxford; E. C. M. Flint, B.A., Oxford; R. G. Oliver, B.A., Oxford; G. Moseley, B.A., Oxford; T. H. Bethell; the Hon. R. G. Barnes, B.A., Oxford; Nai Chom, Camb.; J. B. C. Tragarthen; F. S. A. Baker, B.A., Oxford; A. G. Mullins, B.A., Oxford; D. R. Osborne, B.A., Camb.; J. L. Matheson, B.A., LL.B., Camb.; V. W. J. Hobbs, B.A., Camb.; J. L. Myers; I. C. Sanderson, LL.B., Camb.; and H. S. Wilson, B.A., Oxford.

Middle Temple.—Hormusjee Munchershaw Mehta, B.A., LL.B., Bombay Univ., Certificate of Honour, C.L.E., Trinity Term, 1909; G. W. B. McLeod; R. E. Willcocks; A. B. Wessels, B.A., Cape Univ.; H. G. Bushe; Kakad Narain Gopal Pillai, B.A., LL.B., F.R.Hist.S.; C. C. Gerahty; C. J. Sutton, B.A., LL.B., Camb.; G. N. W. Thomas, M.B., Ch. B. Edin.; W. B. Long; D. L. Ingpen, B.A., Camb., Scholar of Trinity Hall; L. R. Perdrau, London Univ., Laureate of Royal College, Mauritius; P. C. Parry, M.A., Oxford; S. S. Abrahams, B.A., LL.B, Camb.; Mirza Mohamed Rafi; B. H. Nixon, B.A., Trin. Coll., Camb.; E. H. Britter; Mulraj Buxi; Bhikaji Byramji Kanga; D. R. Thomas; M. V. de Latour; W. F. F. Prins; T. Vosper; T. de la Poer Beresford; Chung Hui Wang, D.C.L. Yale Univ., U.S.A.; W. H. W. Idris; Syam Krishna Sahay; Rasik Behari Lal; H. M. Radcliffe; W. A. Jowitt, B.A. Oxford; Susilchandra Mukhopadhyay; H. W. Gadd, F.C.S.; Brij Lal; P. W. French, B.A. Madras Univ.; Indu Bhushan Sen. M.A., B.L. Calcutta Univ.; P. B. Sharpe; and Rabindranath Mitter, B.A. Calcutta Univ.

Gray's Inn.—Boon Chuay, Certificate of Honour, C.L.E., Michaelmas, 1908, Siamese Government student; C. F. Belcher, M.A., LL.B., Melbourne Univ., Certificate of Honour, C.L.E., Trinity, 1909; Nosser Furdoon Seervai; Narendra Nath Sen, B.A., B.L., Calcutta Univ., Vakil of the High Court, Calcutta, Chief Magistrate, Cooch Behar State; A. B. Cliff, assistant accountant in the Army Accounts Department; Mujtaba Hosain, B.A., Peterhouse, Camb.; Jatindra Mohan Sen Gupta, B.A., Downing Coll., Camb.; H. P. Weber; Mohender Chander Bhuttacharji; I. G. Bates, a subject of the United States of America; Jagmander Lal Jaini, Exeter Coll., Oxford, M.A., Allahabad Univ.; H. Austin, taxing officer at the Central Criminal Court and deputy clerk of the peace for the City; H. T. Jones; Harnam Singh, B.A., Punjab Univ.; H. McGladery, B.A., Royal Univ. of Ireland, a member of the Irish Bar; Girdhari Lall Maheshwary; Luang

Pradist, Siamese Government student; E. W. Maples, B.A., Selwyn Coll., Camb., LL.D., Trin. Coll., Dublin; Prabhat Chandra Sen, B.A., Calcutta Univ.; Jal Khursedji Ruttonji Bomanji, B.A., LL.B., Trin. Coll., Camb.; W. G. Beaumont-Edmonds; Manjori Ananta Pattar Sundara Aiyar, non-coll., Oxford, B.A., Madras Univ.; G. Fitzpatrick; J. F. Dunn; Kidar Nath; Mohammad Shareef.

The Incorporated Law Society of Liverpool on the Proposed Land Taxation.

FINANCE BILL, 1909 (LAND TAXATION).

At a meeting of the committee, held on Friday, the 18th of June, 1909, the following resolutions were passed pending the completion of the report of the special sub-committee appointed to consider the provisions of the Bill so far as they relate to the taxation of real property:

That this committee while refraining from expressing any views on the fiscal policy or propriety of raising revenue by the taxation of land by the methods proposed in the Bill and reserving detailed criticisms of the clauses for a future report, is of opinion:—

1.—That many of the provisions of the Bill are unworkable, and the machinery to be set up for carrying out such provisions will prove to be dilatory and enormously expensive, both to the State and the individual, and afford no reasonable protection to intended taxpayers in respect of the valuations on which the assessment of duties is to be founded.

2.—That the provisions of the Bill

(*a*) making it incumbent on every purchaser, transferee or lessee (for seven years or more) of real property or interest in real property, of whatever size or description, to satisfy himself that increment duty (if any) has been accounted for and paid, and

(*b*) doubling the stamp duty on conveyances or transfers on sale

are calculated, by reason of the delays and expense involved, seriously to restrain dealings in real property and to check the process of distribution of land among the people which it is understood to be the policy of the State to promote.

3.—That the proposed enactments relating to the assessment, collection and recovery of the taxes in question, would be specially injurious and inequitable, in the following among other respects:—

(*a*) The returns required to be made by owners will involve them in heavy expense for the reimbursement of which there is no provision.

(*b*) The assessment made by the commissioners must be arbitrary and hypothetical in the absence of intelligible and sufficient rules for arriving at site value.

(*c*) Appeal from the decision of the commissioners is to referees appointed by the taxing authority and apparently holding office at the pleasure of such authority, whilst in previous legislation involving the taxation of the subject he has always had an appeal to the courts of the land.

(*d*) The new taxes will endanger the margin of value of a mortgagee's security and seriously restrict the present facilities for obtaining loans.

(*e*) Lords of manors will be liable to pay mineral duty tax, though they cannot without consent of surface owners develop the minerals, and where minerals are in lease, lessors will be liable though unable to control the mineral lessee.

(*f*) The deductions allowed to landowners who develop land for building purposes in respect of inevitable expenses in arriving at increment value are entirely inadequate.

(*g*) Land is treated for the purposes of valuations as being free from all except a very limited class of restrictions, with the result that owners will in very many cases be taxed as if able to sell their land free from restrictions, though in fact unable to do so.

(*h*) The penalties imposed are excessive.

(*i*) The costs incident to construing the novel and obscure provisions of the Bill will to a large extent fall upon individual owners.

10, Cook-street, Liverpool, 18th June, 1909.

Legal News.

Appointment.

Mr. G. A. Schultz, solicitor, of 12, South-square, Gray's-inn, London, has been appointed a Justice of the Peace for Middlesex.

Changes in Partnerships.

Dissolution.

Claude Montagu Castle and Frederick Brewse Hartnoll, solicitors (Castle, Hartnoll, & Co.), 3, Newman's-court, Cornhill, London. June 17. The said Claude Montagu Castle will continue to carry on the said business under the style of Castle & Co.

[*Gazette*, June 22.

General.

Mr. Frederick Warman, of 161, Highbury New-park, N., as hon. superintendent of a fund for promoting days in the country (of which the president is the Marquis of Northampton), appeals for funds on behalf of the 700 poor children of Rosemary Ragged Schools, situate in a terribly poor district, where most families occupy but one room. It is their only opportunity of breathing fresh air. Extra donations are urgently needed, and will be gratefully acknowledged by Mr. Warman.

Applications were made to Mr. Justice Ridley on Tuesday for the adjournment of two cases on the ground that the leading counsel for the defendant in the cases were absent at his Majesty's levée on their appointment as King's Counsel. Mr. Justice Ridley refused the application, saying that if he granted it he would have no case to try, and that in the present state of the business of the courts he did not think he ought to accede to it. He did not see why that business should be interrupted by his Majesty's levée; this was his Majesty's court. He remembered, during the Tichborne trial, that one of the jury, in the Guards, applied to be excused on the ground that her Majesty required his presence elsewhere. The learned judge answered him: "Her Majesty requires your presence here in the interests of justice," and he had to serve.

In the House of Commons, on the 16th inst., Mr. Chaplin asked the Chancellor of the Exchequer whether any one or more of the Commissioners of Inland Revenue had had any practical experience of the valuation of houses and also of land, including agricultural land; and, if so, where and how that experience, in the case of each of the Commissioners, had been gained. The Chancellor of the Exchequer said: The Commissioners of Inland Revenue are not presumed under the Finance Bill to be technical experts. Their function will be to exercise practical judgment in deciding valuation questions with the aid of the professional staff with which they will be supplied. Mr. Chaplin: Am I to understand they have had no experience in any of the valuations mentioned in the question? The Chancellor of the Exchequer: I have already said that they are not presumed to be technical experts.

At the Westmorland Assizes at Appleby, on Saturday, before Mr. Justice Walton, Charles Henry Moordaff, solicitor, for several years clerk to the magistrates at Appleby and a member of the Appleby Corporation, was, says the *Times*, charged with fraud. It was stated for the prosecution that the prisoner, having obtained permission from the executor of the late Mr. J. T. Hodgson to sell £332 North British Railway stock, part of the estate, caused the stock to be transferred to himself, unknown to the executor. Moordaff, who was being pressed by a bank in respect of an overdraft on one of his private accounts, executed a transfer in favour of the bank, and pledged the stock as security against his overdraft. Counsel for the prisoner urged that the prisoner had no fraudulent intent, and that the trouble was due to the loose manner in which he had conducted his business. The prisoner was found "Guilty," and was sentenced to three years' penal servitude.

The return under the Prosecution of Offences Acts, which has been just issued, states that last year the Director of Public Prosecutions took up 559 cases, and seventy-nine under the Criminal Appeal Act, and also dealt with 896 applications of various sorts. Of the seventy-eight men proceeded against for murder twenty-six were convicted and sentenced to death, twenty were found guilty of manslaughter, nine were acquitted, fifteen were found insane, whilst of the forty-eight women brought up on the capital charge two were convicted and sentenced to death, five were found guilty of manslaughter, thirteen of concealment of birth, eleven were acquitted, and thirteen were certified to be insane. Of the appeals forty-eight were dismissed, two sentences were increased by the addition of hard labour to the terms of imprisonment passed, eighteen appeals were allowed and the convictions quashed, nine were allowed and the sentences reduced, one was allowed and the sentence altered in accordance with the Penal Servitude Act, 1864, and one appeal was abandoned.

The Ministerial intention is, says the Parliamentary correspondent of the *Times*, that in assessing the increment value the site value at the date of the Budget should be compared with the site value at the date of the taking of the duty. But under the Bill the site value at the date of the Budget is arrived at by deducting from the total value only buildings and timber, while the site value at the time of sale or death is arrived at by deducting from the total value not only buildings and timber, but also all permanent improvements whenever executed. This would probably include fences, draining, roads, &c. When, therefore, the two site values are compared for the purpose of ascertaining the amount of increment that has accrued, it follows that there is no increment taxable unless the holding has so much increased in value that the site value, taken stripped of permanent improvements, exceeds the site value as originally taken with all such improvements included. In illustration, the case may be taken of a farm whose original value was £3,000, of which £1,000 is due to the buildings, £1,000 to permanent improvements, and the remaining £1,000 to the land itself. The original site value would be £2,000, buildings only being deducted. When the farm came to be sold at a subsequent date, to ascertain the site value £1,000 would be deducted in respect of buildings and £1,000 in respect of permanent improvements; and unless there remained more than £2,000 for the value of the land alone, no increment duty would be chargeable—that is to say, unless the holding had risen in value by more than £1,000.

The sittings of the Judicial Committee of the Privy Council will be resumed on Tuesday next. There is, says the *Times*, a long list of Indian and Colonial appeals for hearing, as well as a considerable number of judgments for delivery.

It has been decided by the judges of the King's Bench Division, says the circuit correspondent of the *Times*, that civil work shall be taken at Bristol at the autumn assizes each year. The Lord Chief Justice intends shortly to obtain the necessary Order in Council to effectuate the change. The result will be that in the autumn two judges, instead of one, will be sent to Bristol.

In the House of Commons on Tuesday, Major Anstruther-Gray asked the Chancellor of the Exchequer whether it was the intention of the Government to charge the tax for ungotten minerals for land where excavation would destroy the land for building purposes or jeopardize the foundations of the buildings thereon; and whether land subject to the tax for undevelopment would be exempt from the mineral tax, or whether such land was to be taxed doubly in spite of the fact that development in building rendered it unsuitable for mining and mining rendered it unsuitable for building. Mr. Hobhouse said: The question whether the duties on undeveloped land and on ungotten minerals would or would not be payable either separately or conjointly is one which can only be answered in a given case when the facts have been duly ascertained. I may, however, point out that in a case where mining operations would affect the value of land for building purposes they would correspondingly affect the value subject to undeveloped land duty; and similarly the value of the mineral rights would be affected in a case where the fact of land being built upon would render it impossible to work the minerals beneath it without risk of incurring heavy charges for compensation. Major Anstruther-Gray: Does the hon. gentleman mean that in no case will these subjects be taxed on the same land? Mr. Hobhouse: What I mean is that the circumstances with regard to building land and undeveloped land will act and react upon each other. Major Anstruther-Gray: Then the same land may be subject to both taxes? Mr. Hobhouse: It is possible, but not, I think, conceivable.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Joyce.	Mr. Justice Swinfen Eady.
Monday ...June 28	Mr Church	Mr Synge	Mr Bloxam	Mr Goldschmidt
Tuesday 29	Theed	Church	Farmer	Synge
Wednesday 30	Bloxam	Theed	Leach	Church
Thursday July 1	Farmer	Bloxam	Borrer	Theed
Friday 2	Leach	Farmer	Beal	Bloxam
Saturday 3	Borrer	Leach	Greswell	Farmer

Date.	Mr. Justice Warrington.	Mr. Justice Neville.	Mr. Justice Parker.	Mr. Justice Eve.
Monday ...June 28	Mr Borrer	Mr Theed	Mr Leach	Mr Greswell
Tuesday 29	Beal	Bloxam	Borrer	Goldschmidt
Wednesday 30	Greswell	Farmer	Beal	Synge
Thursday July 1	Goldschmidt	Leach	Greswell	Church
Friday 2	Synge	Borrer	Goldschmidt	Theed
Saturday 3	Church	Beal	Synge	Bloxam

Winding-up Notices.

London Gazette.—FRIDAY, June 18.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CORONATION PROPRIETARY GOLD REEF CLAIMS, LIMITED—Creditors are required, on or before July 31, to send their names and addresses, and the particulars of their debts or claims, to Francis Wolfe Slattery, 134, Salisbury House. Martin & Co, King st, Guildhall, solors for liquidator

CORONATION SOUTH STRIKE, LIMITED—Creditors are required, on or before July 31, to send their names and addresses, and the particulars of their debts or claims, to Francis Wolfe Slattery, 134, Salisbury House. Martin & Co, King st, Guildhall, solors for liquidator

LANCASHIRE TAXI-CAB CO, LIMITED—Creditors are required, on or before July 27, to send their names and addresses, and the particulars of their debts or claims, to Arthur John Parkinson, 11, Lord st, Liverpool. Collins & Co, Liverpool, solors for liquidator

MICHELS COMPOSITE SLEEPERS, LIMITED—Creditors are required, on or before July 2, to send their names and addresses, and the particulars of their debts or claims, to Henry Kersting Green, Clifford's inn, liquidator

PARTINGTON PNEUMATIC WHEEL CO, LIMITED—Petn for winding up, presented June 15, directed to be heard on June 29. John B. & F. Parcnase, Regent st, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of June 28

PILOT, LIMITED—Petn for winding up, presented June 11, directed to be heard on June 29. Smith, Finsbury sq, solor for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of June 28

SALT, LIMITED, CROYDON—Creditors are required, on or before July 21, to send their names and addresses, and the particulars of their debts or claims, to Frederic Harold Sully, 19, Queen Victoria st. Barber & Son, Fishmonger alley, solors for liquidators

STEAMSHIP NEW ORLEANS CO, LIMITED—Creditors are required, on or before July 8, to send in their names and addresses, and the particulars of their debts or claims, to Alfred Willis Sully, 19-21, Queen Victoria st. Downing & Co, Crosby bldgs

UXBRIDGE AND DISTRICT ELECTRIC SUPPLY CO, LIMITED—Petn for winding up, presented June 17, directed to be heard before Mr. Justice Neville June 29. Drake & Co, Rood ln, petners' solors. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of June 28

London Gazette.—TUESDAY, June 22.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BLEAKLEY & Co, LIMITED—Creditors are required, on or before July 22, to send their names and addresses, and the particulars of their debts or claims, to Arthur E. Piggott, 27, King st, Manchester, liquidator

BOWKER & BROWN, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before July 21, to send in their names and addresses, and the particulars of their debts or claims, to Stanley Lingard, 29, Brown st, Manchester, liquidator

GENERATORS, LIMITED—Creditors are required, on or before August 5, to send their names and addresses, and the particulars of their debts or claims, to George Barnard Murgatroyd, Duchy-chmbrs, Clarence st, Manchester. Wrigley, Manchester, solor for the liquidator

MECHANICAL SUPPLY CO, LIMITED—Creditors are required, on or before July 22, to send their names and addresses, and the particulars of their debts or claims, to Sydney Shorter, Suffolk House, Laurence Pountney hill. Burgess & Co, Laurence Pountney hill, solor for the liquidator

R. ORROCK & Co, LIMITED—Petn for winding up, presented June 18, directed to be heard July 6. Leader & Co, 76, Newgate st, solors for the petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of July 5

ROMEO SHIPPING CO, LIMITED—Creditors are required, on or before August 20, to send their names and addresses, and the particulars of their debts and claims, to Thomas Rome and Thomas Parry, 5, Inner Temple, Liverpool. Weightman & Co, Liverpool, solors for the liquidators

ROYDS STREET STEEL WORKS, LIMITED (IN LIQUIDATION).—Creditors are required, on or before July 20, to send their names and addresses, and particulars of their debts or claims, to Ernest Crewdson, 7, Norfolk st, Manchester, liquidator

TOPULDODI (NIZAM'S) GOLD MINES, LIMITED—Creditors are required, on or before July 20, to send in their names and addresses, and the particulars of their debts or claims, to Henry Robert Norwood, 110, Cannon st. Paines & Co, St Helen's pl, solors to the liquidator

UNION PRESERVING CO, LIMITED—Creditors are required, on or before July 17, to send their names and addresses, and the particulars of their debts or claims, to W. Hastings Bagshaw, 1, St Michael's House, Cornhill

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

LIVERPOOL CLERKS CAFE CO, LIMITED—Petn for winding up, presented June 18, directed to be heard at St George's Hall, Liverpool, July 5. Lloyd, Liverpool, solors for petners. Notice of appearing must reach the above-named not later than 2 o'clock in the afternoon of July 3

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, June 18.

O'CONNOR, LIMITED
BUGAIL SLATE QUARRY CO, LIMITED
SHEBA QUEEN GOLD AND EXPLORATION, LIMITED
J. S. ORMANDY, LIMITED
LANCASHIRE TAXI-CAB CO, LIMITED

UNIVERSAL MIRUM PRODUCTS (1908), LIMITED
DAILY EVENTS SYNDICATE, LIMITED
PEARSON & SPURR, LIMITED
WEST RHODESIAN BANKET CO, LIMITED
WM. ROBINSON & CO, LIMITED
HOLLINWOOD AND DISTRICT LOAN CO, LIMITED
BEYROUTH WATERWORKS CO, LIMITED
UNITED KINGDOM TRAMWAY, LIGHT RAILWAY AND ELECTRICAL SYNDICATE, LIMITED
BENJAMIN SANDFORD, LIMITED
SAVILE TOWN CHEMICAL CO, LIMITED
IMPROVED BIOSCOPE CO, LIMITED
MECHANICAL SUPPLY CO, LIMITED
STEAMSHIP NEW ORLEANS CO, LIMITED
MIDDLESEX AND HERTS MUTUAL PLATE GLASS INSURANCE CO, LIMITED
J. & J. YARDLEY & CO, LIMITED

London Gazette.—TUESDAY, June 22

MORECAMBE STEAMBOAT CO, LIMITED
FIR MILL CO (BLACKBURN), LIMITED
JOHN SKINNER, LIMITED
SOUTHSEA STEAM BISCUIT CO, LIMITED
R. AND G. ATKINS & CO, LIMITED
METROPOLITAN HOUSE SMOKING CO, LIMITED
PANAUTOS, LIMITED
UNIVERSAL SUPPLY STORES (EDENBRIDGE), LIMITED
LA PLATA SYNDICATE, LIMITED
ELECTRIC TAXICAB CO, LIMITED
CARLTON PUBLICITY CO, LIMITED

The Property Mart.

Forthcoming Auction Sales.

June 29.—Messrs. THURGOOD & MARTIN, at the Mart, at 2: Business Premises, Freehold Country Houses, Freehold Mansion (see advertisement, back page, June 12; page v, June 5).

June 29.—Messrs. DEBENHAM, TEWSON & Co., at the Mart, at 2: Freehold Shop and Business Premises (see advertisement page v, June 5).

June 30.—Messrs. EDWIN FOX & BOUSFIELD, at the Mart, at 2: Freehold Estate, Residence, and Land (see advertisement, page vi, June 5, and back page, June 19).

June 30, July 15 and 19.—Messrs. DAVID BURNETT, SON, & BADDELEY, at the Mart: Leasehold Investments, Freehold Shop Properties, Freehold and Leasehold Ground-rents, and Building Sites, &c. (see advertisement, back page, June 19).

July 1.—Messrs. STIMSON & SONS, at the Mart, at 2: Freehold Ground-rents (see advertisement, page iii, this week).

July 1.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2: Reversions, Absolute Reversions, Life Interests, Policies of Assurance, Shares, &c. (see advertisement, back page, this week).

July 6.—Messrs. CORE, at the Bull Hotel, Rochester, at 3: Freehold Properties (see advertisement, page iii, this week).

July 7.—Messrs. TROLLOPE, at the Mart, at 2: Mansion and House (see advertisement, back page, this week).

July 7.—Messrs. DONALDSON & SON, at the Mart, at 2: Houses, &c. (see advertisement, page iii, this week).

July 7.—Messrs. ANDREWS & HALL, at the Mart, at 2: Freehold Investments (see advertisement, back page, this week).

July 8.—Messrs. FAREBROTHER, ELLIS, EGERTON & Co., at the Mart, at 2: Residence (see advertisement, page i i, this week).

July 14.—Messrs. HAMPTON & SONS, at the Mart: Freehold (see advertisement, page v, June 12).

July 14 and 16.—Messrs. HUMBERT & FLINT, at the Mart, at 2: Freehold Estate and Freehold Residence and Property and Freehold Investments (see advertisement, back page, June 5).

July 15.—Messrs. ROGERS, CHAPMAN & THOMAS, at the Mart at 2: Freehold and Leasehold Residences and Premises (see advertisement, page v, June 12).

July 16.—Messrs. MARSH & PARSONS, at the Mart, at 2: Leasehold Properties (see advertisement, back page, this week).

July 16.—Messrs. ELLIS & SON, at the Mart, at 2: Freeho'd Licensed Property and Freehold Ground-rent (see advertisement, page iii, this week).

July 19.—Messrs. S. WALKER & SON, at the Mart, at 2: Freehold Ground-rents and Properties (see advertisement, back page, this week).

July 20.—Messrs. DEBENHAM, TEWSON, RICHARDSON & Co., at the Mart, at 2: Freehold Investments (see advertisement, page iii, June 19).

Result of Sale.

PAVENHAM.—BURY ESTATE, BEDFORDSHIRE.

MR. J. C. H. ROBINSON, of Marsh Leys, Kempston, had a large attendance at his auction on the 19th inst. Sale was brisk, and realised good prices.

Bankruptcy Notices.

London Gazette.—FRIDAY, June 18.

RECEIVING ORDERS.

ALDRIDGE, A H, Tamworth, Staffs, Ironmonger Birmingham Pet May 19 Ord June 14
ASHLEY, JOHN, Latchford, Warrington, Grocer Warrington Pet June 16 Ord June 16
ATKINSON, BERNARD, Addingham, Yorks, Grocer Bradford Pet June 15 Ord June 15
BENSKIN, ARTHUR EDWARD, Leeds Typewriter Dealer Leeds Pet June 15 Ord June 15
BOXER, P., & Co, and MARKS BOXER, and GABRIEL RIMEL, Colvestone cres, Dalston, Egg Importers High Court Pet April 26 Ord June 15
CLARKE, CHARLES, Northampton, Sugar Boiler Northampton Pet June 14 Ord June 14
CREIGHTON, WILLIAM HENRY, Neath, Glam, Builder Neath Pet June 16 Ord June 16
DANIELS, JOSEPH HENERY, Balaam st, Plaistow, Cartage Contractor High Court Pet June 14 Ord June 14
DENNISON, HUGH, Highcliffe, nr Christchurch, Butcher Poole Pet June 2 Ord June 16
DUNHAM, ERNEST, Boston, Lincs, Builder Boston Pet June 16 Ord June 16
ENDACOTT, JAMES, Hunslet, Leeds, Boot Repairer Leeds Pet June 15 Ord June 15
EVENS, ROGER ROYSTON, Kingham, Oxford Hereford Pet Nov 11 Ord Mar 1
FORSETT, FRANCIS ARTHUR, Northampton, Fruiterer Northampton Pet June 14 Ord June 14
FURSSE, HENRY, London pl, London Fields, Boot Manufacturer High Court Pet June 15 Ord June 15
HARRISON, LOUIS JULIUS, Great Yarmouth, Rag Merchant Great Yarmouth Pet June 14 Ord June 14
HUMPHREYS, JOHN PITCAIRN, Scholar Green, Chester, Manufacturer of Pottery Hanley Pet April 6 Ord June 15
HUTCHINSON, ROBERT, West Auckland, Durham, Baker Durham Pet June 12 Ord June 14
JUDGEMAENYD, PAUL, Llanelly, Carmarthen, Enamel Worker Carmarthen Pet June 14 Ord June 14
KING, WILTON, Luton, Bedford, Grocer Luton Pet May 22 Ord June 15
LEVY, ALFRED ISAAC, Mansell st, Aldgate, Sponge Merchant High Court Pet May 18 Ord June 16
LLEWELLYN, SAMUEL, Bedlinog, Glam, Grocer Merthyr Tydfil Pet June 15 Ord June 15
MARSH, EMMA MYRA, Bromley, Schoolmistress Croydon Pet June 15 Ord June 15
MORRIS, SAMUEL, Bury, Cycle Dealer Bolton Pet June 15 Ord June 15
MORTIMER, GEORGE, Green st, Upton Park High Court Pet June 16 Ord June 16
OLDHAM, SAMUEL, Leigh, Lancs, Bricklayer Bolton Pet June 14 Ord June 14
OWEN, WILLIAM HUGH, Llanberis, Carnarvon, Printer Bangor Pet June 14 Ord June 14
PARMIGIANNI, G, & SON, Warner st, Provision Dealers High Court Pet April 22 Ord June 16
ROBERTS, JOHN, Pencaerau, Neath, Glam, Tailor Neath Pet June 3 Ord June 14
ROPSON, JOHN ROBERT, Grantham, Wine Merchant Nottingham Pet May 26 Ord June 15
SMITH, FREDERICK, Bradford, Hairdresser Bradford Pet June 14 Ord June 14
SMITH, HERBERT, Harrogate, Grocer York Pet June 14 Ord June 14
STOCK, EDWARD JOHN, Blagdon, Somerset, Builder Wells Pet June 14 Ord June 14
THOMAS, WILLIAM, Llansamlet, Glam, Spelterman Swansea Pet June 15 Ord June 15
TUCKER, FREDERICK, Northam, Devon, Fishmonger Barnstaple Pet June 14 Ord June 14
WARD, FREDERICK, Teignmouth, Devon, Music Dealer Exeter Pet June 14 Ord June 14
WESTLEY, JOHN, Sheffield, Boot Dealer Sheffield Pet June 16 Ord June 16
WILLIAMS, W H, Redruth, Cornwall, Butcher Truro Pet May 28 Ord June 15

FIRST MEETINGS.

ASTON, JAMES, Wombourne, Staffs, Licensed Victualler June 29 at 3 Off Rec, Wolverhampton
ATKINSON, BERNARD, Addingham, Yorks, Grocer June 29 at 11 Off Rec, 12, Duke st, Bradford
BENSKIN, ARTHUR EDWARD, Leeds, Typewriter Dealer June 28 at 11.30 Off Rec, 24, Bond st, Leeds
BOWCHER, EDWARD CHARLES BOOTH, Pilley, Cheltenham, Watchmaker June 28 at 2.30 County Court bldgs, Cheltenham
BOXER, P & Co, and MARKS BOXER and GABRIEL RIMEL, Colvestone cres, Dalston, Egg Importers July 2 at 12 Bankruptcy bldgs, Carey st
CLAYTON, HARVEY, Oldham, Painter June 29 at 11 Off Rec, Greaves st, Oldham
CREIGHTON, WILLIAM HENRY, Neath, Glam, Builder June 29 at 11 Off Rec, Government bldgs, Swansea
CUFFE, ROBERT, Harpenden, Herts June 28 at 1 Bankruptcy bldgs, Carey st
DANIELS, JOSEPH HENRY, Balaam st, Plaistow, Cartage Contractor June 29 at 1 Bankruptcy b dgs, Carey st
DAY, HARRY, Southsea, Hants, Tailor June 29 at 3 Off Rec, Cambridge junc, High st, Portsmouth
DENT, GEORGE, Studley, Warwick, Farmer June 28 at 3 Off Rec, 8, High st, Coventry
EATWELL, WILLIAM, Wash Common, Newbury, Builder June 28 at 12 1, St Aldates, Oxford
ENDACOTT, JAMES, Leeds, Boot Repairer June 28 at 11 Off Rec, 24, Bond st, Leeds
FISHER, HENRY, Cockermouth, Cumberland, Ironmonger June 28 at 3 Court house, Cockermouth
FORD, CHARLES ALFRED, Stoke Climsland, Cornwall July 2 at 11 7, Buckland ter, Plymouth
FOSTER, THOMAS, Copnor, Portsmouth, Brick Merchant June 29 at 4 Off Rec, Cambridge junction, High st, Portsmouth
FURSSE, HENRY, London pl, London Fields, Boot Manufacturer July 2 at 1 Bankruptcy bldgs, Carey st
HUGHES, OWEN ROWLAND, Ambwch, Anglesea, Draper June 29 at 2.30 Crypt chmbrs, Eastgate row, Chester
HUMPHREYS, JOHN PITCAIRN, Scholar Green, Chester, Manufacturer of Pottery June 28 at 2.30 North Stafford Hotel, Stoke upon Trent
JEFFCOCK, DAVID, Middlesbrough June 29 at 11.30 Off Rec, Court chmbrs, Albert rd, Middlesbrough
JONES, HENRY PARRY, Holyhead, Anglesea, Auctioneer June 28 at 2.30 Station Hotel, Holyhead
JOSLIN, SAMUEL JAMES, Stonehouse, Devon, Labourer June 29 at 3.15 7, Buckland ter, Plymouth
JURY, GEORGE WILLIAM, Swindon, Potato Merchant June 28 at 3 Off Rec, 38, Regent's circus, Swindon
KRANTZ, BENJAMIN BERNARD, Kingston upon Hull, Hairdresser June 26 at 11 Off Rec, York City Bank chmbrs, Lowgate, Hull
LANE, WILLIAM, Cardiff, Grocer June 18 at 3 Off Rec, 117, St Mary st, Cardiff
LEE, WILLIAM RAYNER, Ripon, Yorks, Draper June 28 at 2.30 Station Hotel, Northallerton
LEVY, ALFRED ISAAC, Mansell st, Aldgate, Sponge Merchant June 29 at 2.30 Bankruptcy bldgs, Carey st
LLEWELLYN, SAMUEL, Bedlinog, Grocer July 2 at 12 Off Rec, County Court, Townhall, Merthyr Tydfil
MAIDEN, JOHN, Stourport, Worcester, Market Gardener June 29 at 12.15 Lion Hotel, Kidderminster
MARSH, EMMA MYRA, Bromley, Schoolmistress June 28 at 11.30 132, York rd, Westminster Bridge
MORRIS, SAMUEL, Bury, Lancs, Cycle Dealer July 2 at 3 19, Exchange st, Bolton
MORTIMER, GEORGE, Green st, Upton Park June 30 at 11 Bankruptcy bldgs, Carey st
OLDHAM, SAMUEL, Leigh, Lancs, Bricklayer July 2 at 3 19, Exchange st, Bolton
REES, JOHN, Swansea, Grocer June 26 at 11 Off Rec, Goverment bldgs, Swansea
ROBERTON, ANDREW JOHNSON, Old Trafford, Manchester, Firewood Manufacturer June 26 at 11.30 Off Rec, Byrom st, Manchester
SEDDON, JAMES, Hoylake, Chester, Builder June 29 at 11 Off Rec, 35, Victoria st, Liverpool
SMITH, FREDERICK, Bradford, Hairdresser June 28 at 11 Off Rec, 12, Duke st, Bradford
SMITH, HERBERT, Leeds, Grocer June 29 at 3 Off Rec, The Red House, Duncombe pl, York
STEEL, WALTER, Hampstead rd, Baker June 28 at 12 Bankruptcy bldg, Carey st
TYSON, AMY, Manchester, Milliner June 26 at 11 Off Rec, Byrom st, Manchester
WARD, FREDERICK, Teignmouth, Music Dealer July 1 at 10.30 Off Rec, 9, Bedford circus, Exeter
WARREN, ALBERT BENDELL, Bathpool, nr Taunton, Corn Merchant July 3 at 2 10, Hammet st, Taunton
WINTERBOTTOM, JOHN, Nelson, Lancs June 26 at 11 Off Rec, 13, Winckley st, Preston

The Solicitors' Journal
and Weekly Reporter.
LONDON, JULY 3, 1909.

*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

Contents.

Cases Reported this Week.

Current Topics.

The Law Society's Report on the Finance Bill.

THE COMMITTEE appointed by the Council of the Law Society to consider the Finance Bill have issued a carefully considered and well-reasoned report which has been adopted by the Council and is printed elsewhere. They very properly call attention, in the first instance, to the manner in which the Bill seeks to exclude the ordinary jurisdiction of the courts. They point out that this is a fresh development of the policy, so marked in recent years, of conferring extraordinary powers on public departments and officers, or of referring questions arising upon a statute to a special tribunal. To extend this system, "as the present Bill does, to a taxing measure in a way enabling the taxing authority to determine the case in which taxes are to be levied, and that without appeal to the courts, appears to [the committee] to be in the highest degree objectionable, and even unconstitutional." There ought to be little difficulty in getting Parliament, quite apart from any political considerations, to adopt the view of the committee (*a*) that the liability of the subject "to taxation should be strictly defined by the Act imposing the tax; (*b*) that he should have free access to the courts of justice for the determination of any question affecting his liability." The report points out the instances in the Bill in which these principles are contravened, and states that in the first twenty-one clauses of the Bill there are no less than thirty-four cases in which the judgment or determination of the commissioners is to be law without appeal to any judicial tribunal. The Bill, with its extremely complicated provisions, is one on which, if it becomes a statute, the guidance of judicial interpretation will be pre-eminently necessary, and, as we have already urged, strenuous opposition should be offered to the attempt to make the Treasury and its officers and referees judges in their own case.

Valuations of Land and Minerals.

THE COMMITTEE of the Law Society also call attention in their report to the extent to which the Finance Bill "introduces the element of speculation into a sphere in which certainty and precision are of paramount importance." The operation of the land taxation clauses depends upon valuations of property which must often be made in the absence of the one test for reliable figures—namely, a regular and open market for the property which is the subject of valuation. Moreover, the valuations contemplated by the Bill deal not merely with property